DIVISION OF ELEMENTARY AND SECONDARY EDUCATION RULES GOVERNING ARKANSAS CHILDREN'S EDUCATIONAL FREEDOM ACCOUNTS

PUBLIC COMMENTS AND RESPONSES – SECOND PUBLIC COMMENT PERIOD

Commenter Name: Amanda Kentner, 04/07/2026

Comment: Good Afternoon,

I have been homeschooling since 2011. In May, I will be graduating my second of three children. I will continue to homeschool my son, who will be entering high school next year. Over the past 15 years, I have been involved in multiple aspects of the homeschooling community. The 2025-26 school year was our first year of accepting EFA funds. Before that, I had been watching all the groups, forums, and commentary. The people who are developing the rules for the program have their work cut out for them.

For my family, the EFA has been a gift. I have two children with dyslexia, and I am so thankful that it has helped us to get an official diagnosis as well as start dyslexia therapy for my son.

I know that you all have a huge task on your hands, and I hate that so many people seem to be pushing the boundaries for ridiculous items. But, I would ask that you please remember the families who are using it, as I believe it was intended.

There are two areas that I would like to ask you to please take a look at:

1) Please help protect families from individuals/businesses/organizations who seem to be exploiting homeschoolers for their funds. I have known some people who have taught in the homeschool community for years, for very low prices to accommodate the needs of the homeschooler. They put in a ton of work outside of their class, and give everything to their students for a fraction of what classes cost anywhere else. When the funds came, and they were able to increase their prices to a fair wage. As you all know, educators tend to put in a ton of work, and take a home a meager pay. I do not fault these individuals. My concern is more with people who popped up over-night, or charge an excessive rate for homeschoolers, that takes every bit of their funds. Their are some tutoring places that are charging what seems like private school tuition, for a couple of hours a week.

2) I know there has been a lot of debate about sports. We are an athletic family, we play travel ball as well as for our local homeschool organization. Our homeschool organization is the equivalent to school sports. The registrations go to pay for uniforms, equipment, game fees (gym rental, officials, etc), practice fees, etc. Registrations are only a fraction of the cost of what it takes to pay for a program, so they often have to do a lot of fundraising outside of registrations. These organizations are governed by the rules of the NCHC- which has been around for years. https://www.nchclive.com/

As a parent of an athlete, I understand the difference between travel ball sports (USSSA Baseball/softball, AAU Basketball, Soccer, etc). These are organizations that are open to everyone, (publicschool, private school, homeschool) As a way to develop for their "school Teams". I do not believe that these should be covered by EFA funds.

But, I do believe that homeschool sports organizations should be covered by EFA funds, as school sports are provided for public school students through tax dollars and fundraising; and provided for private school students through tuition (that would be covered by EFA funds.)

I understand that you all have a lot to evaluate, and I appreciate the time you have taken to read my email and consider my concerns. Please know, that there are many families who are appreciative of the funds, and use them as intended.

Sincerely,
Amanda Kentner

Division Response:

Sports: With respect to sports, a change was made from the prior version of the rule amendment that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education.

The goal of the EFA program is not to recreate the public school experience. A homeschool student is not prohibited from participating in competitive sports and may do so through a program outside of a public school or at his or her resident public school under A.C.A. § 6-15-509 commonly referred to as the Tim Tebow law.

Commenter Name: Joe and Sam Siebold, 04/07/2026

Comment: Education is not curriculum. Intelligence is not a score on a test. Learning is not limited to books authorized by government programs.

The ADE is negligent in managing this program. Not because of any specific approval abuse or lack of oversight. But instead because the ADE has utterly failed to begin to understand the program itself. The EDUCATIONAL FREEDOM ACCOUNTS are not to burden families with the paradigm of the average public schools. They were instituted to allow families to maximize their investment in their children's capacity to learn.

Education is not a goal to be achieved or a neat book with the selective knowledge to create an intelligent society. Education is a disciplined process of accepting constant learning and challenges

of the body, mind, and spirit. Education is not what you find in graded institutions to the exclusion of what you find among a parent and child sitting at a table reading a book together.

The American education system is an experiment designed to develop minimally capable, high work ethic, hierarchically motivated members of society. Unlike the various private schooling programs and home based learning environments the experiment has utterly, unquestionably failed. Students are less "educated" than ever before. The most basic necessary capacities have been diminished. This leads to economic stagnancy, personal struggles, and society becoming increasingly unstable. The model has failed on the individual level and at scale.

Yet, there insistence to use that model as a measure for what the private sector educators should or should not be doing.

The LEARNS act was not designed to reinforce the failing measures but to thwart them.

Changes proposed from here forward should be centered around the very families engaging in the alternative systems and schooling that have all ready proven themselves integral and valuable to society. This includes both private education, small group education, and home education.

Continued failure to understand the functional aspects and day to day structures of the homeschoolers, in particular, will leave the entire state of Arkansas at a loss. The ADE is in the position of learning how to educate. Not the other way around.

Division Response: The general concern of this comment is that the rule will act as a constraint to the flexibility that home-schooling parents have in the State of Arkansas. The division respectfully submits that this concern fails to distinguish between the law governing home schooling, which is unchanged, and the necessary accountability to protect the expenditure of public funds if the home school parents' voluntary utilizes EFA dollars. Likewise, if a parent chooses to participate in the EFA program, they continue to be able to supplement their home school education with items not funded under the rule, they simply must do so at their own expense.

Commenter Name: Aaron Conrad, Arkansas Advocates for Children and Families, 04/07/2026

Comment: April 7, 2026

Thank you for the opportunity to provide comments regarding the "Rule Governing the Arkansas Children's Education Freedom Account Program." Arkansas Advocates for Children and Families (AACF) recommends revisions described below to strengthen accountability, fiscal control, and efficiency.

Costs Associated with School Uniforms as a Qualifying Expense

The allowance for costs associated with school uniforms that "are standardized by the dress code requirements of the school or program" as a qualifying expense in 6 CAR § 35-102(26)(D)

appears overly broad and would allow Education Freedom Account (EFA) funds to cover standard clothing purchases that could also be worn regularly outside the school or program setting. Given that students whose education is not supported by EFAs do not receive standardized monetary assistance to purchase clothing that meets their school dress code requirements, this rule would create disparities between children attending schools that accept EFAs and those that do not accept EFAs or are not eligible to receive EFAs.

Application Window Exceptions

Applicants should not be able to apply outside of the regular application window and receive an award if they moved from an area of the state that does not have a participating school within a reasonable distance for a student to attend to an area of the state which does have a participating school within a reasonable distance, as currently allowed under the proposed rule in 6 CAR § 35-104. ACA § 6-18-2505(j)(B)(ii) requires a rule for an applicant that falls into this category but does not require that application to be approved, if all other requirements are met. If a student is already approved for an EFA and enrolled in a participating EFA school, or is homeschooling, then moves, the student should be allowed to amend his or her application outside of the application window. However, allowing families to move in order to find a participating school after the application window has closed could encourage unnecessary disruptions in a child's educational setting during an academic year, as well as place additional strain on the department depending on the demand.

Research suggests that increased school mobility for non-promotional school changes may negatively impact educational outcomes, particularly for students who already struggle with academic performance or behavior challenges or who experience instability within their family or community.[i]

Board Approval of an Accrediting Association

Proposed rule 6 CAR § 35-107(a)(2)(B)(i), although it does not contain any changes from the current version, describes the minimum criteria for an accrediting association to be recognized by the state board. The current list on ADE's website contains 28 accrediting associations; however, it is unclear how the state board approved them or what was considered. AACF recommends adjusting this rule to describe how associations will become approved and to include stronger accountability requirements for accrediting organizations, specifically to include school reviews every two years, which would be more in line with how often the public-school standards and accreditation policies are reviewed and revised. Additionally, accrediting organizations should require standards around a school's faculty to include a majority of educators being credentialed or certified.

Tuition and Fees Monitoring

Regular and consistent monitoring are crucial to ensuring accountability of any program. As such, AACF recommends that tuition and fee increases from participating private schools and

micro-schools be reviewed annually (see 6 CAR § 35-107(h)(3)). Additionally, the department should publish a list of participating schools that have raised tuition rates, the monetary value of the increase, the percentage increase, and the provided rationale. Applications for tuition and fee increases should be publicly available to improve transparency so parents can make the most informed decision about their child's education.

In 6 CAR § 35-107(h)(4) and (5), the word "may" should be replaced with "shall" to ensure that accountability measures are enforced if a participating school requests an unreasonable or arbitrary tuition increase.

Monitoring and Compliance

The monitoring and compliance section does not specify how often the department should conduct a random audit of participating private schools. AACF suggests that participating private schools follow the same audit rules that govern other state-supported schools and that participating schools be required to report their audits to ADE and Arkansas Legislative Audit. Current audit requirements can be found at 6 CAR § 240-101 et seq. and should be incorporated into these rules. This would include an annual audit for participating private schools conducted either by Arkansas Legislative Audit or a private auditor.

Because Arkansas Legislative Audit, ADE, and the legislature already have an audit infrastructure for educational institutions, this change would improve transparency by having a third party conduct the audit without placing an undue burden on ADE.

Payments Under the Program

AACF has concerns that the word "quarterly" is removed from the rule in 6 CAR § 35-111. If EFA funds were distributed quarterly, the department would have additional internal control over the funds and could stop payments quicker if a student leaves the program, an EFA is suspended, or a student is expelled from a participating school. AACF recommends continuing quarterly payments. If something else is intended with this rule change, it is unclear.

Program Evaluation – Testing Requirements

Students in grades 3-10 who are enrolled in public schools are required to take their grade level's Arkansas Teaching, Learning, and Assessment System (ATLAS) exam. Since ATLAS currently serves as the statewide student assessment system to measure public school student progress and is a major component of public- school accountability, ATLAS should also be the required examination for participating EFA schools as these schools are also supported, in part, by state funding. This change in 6 CAR § 35-111(a) would allow for a more direct comparison of student achievement across public schools, participating EFA schools, and homeschooling participants as well as aid in program evaluation.

The rule should further be clarified that students must take their grade-level's exam unless

they receive a waiver from the department.

Program Evaluation – Data Publication

The written evaluation report on the EFA program is required annually and includes, "other relevant data as determined by the department," ACA § 6-18-2510(b)(9). AACF suggests the program evaluation rule in 6 CAR § 35-112(d) is clarified to include additional information in the annual report that will provide the public with insights into how the program is functioning, particularly around access to school choice options. The evaluation report should include the number of participants in each grade-level and the population per county that are participating in homeschool, unless the number is too small to report due to privacy concerns.

Thank you again for the opportunity to comment on the proposed EFA rule. We share your goal of implementing program rules that ensure Arkansas tax dollars funding Education Freedom Accounts are spent responsibly and managed efficiently. To that end, we appreciate your consideration of the comments and recommendations above and look forward to working with you in the future.
Sincerely,

Aaron Conrad

Aaron Conrad
Education and Fiscal Policy Fellow
Arkansas Advocates for Children and Families

Division Response: Comment considered, no changes made.

Regarding the first issue raised, this comment concerns the statutory provision that required uniforms are a qualified expense which is required in A.C.A. § 6-18-2503(13)(D) and implemented by this rule. Consequently, the comment's concerns are outside the scope of rulemaking. Furthermore, the relevant text of this amendment is a clarification which clarifies the school's requirement must be implemented by a standardized dress code.

Regarding the second issue raised, this comment concerns the statutory requirement that applications be considered outside the application period established in A.C.A. § 6-18-2505(j)(1)(B) and implemented by this rule. Consequently, the comment's concerns are outside the scope of rulemaking.

Regarding the third issue raised, this comment concerns language which is not being considered for amendment at this time.

Regarding the fourth issue raised, this comment concerns language which is not being considered for amendment at this time.

Regarding the fifth issue raised, this comment concerns language which is not being considered for amendment at this time.

Regarding the sixth issue raised, this comment concerns the removal of the quarterly structure of funding. The change in the rule is an implementation of Act 920 of 2025 §3 which deleted the word quarterly from the statutory text this amendment is implementing. Consequently, the comment's concerns are outside the scope of rulemaking.

Regarding the seventh issue raised, this comment concerns the provision governing testing set out in A.C.A. § 6-18-2509(a) and implemented by this rule. Consequently, the comment's concerns are outside the scope of rulemaking.

Regarding the eighth issue raised, this comment concerns language which is not being considered for amendment at this time.

Comments related to portions of the rule not subject to this preposed amendment may be considered for future rulemaking.

Commenter Name: Miranda Lynn, 04/07/2026

Comment: To whom it may concern,

I am writing to formally submit my feedback regarding the proposed rule changes for the Arkansas Education Freedom Accounts (EFA). As a parent dedicated to providing a robust and tailored education for my children, I appreciate the opportunity to voice my concerns. While I support the mission of the EFA program, several of the proposed adjustments appear to create unnecessary barriers to the high-quality, individualized learning the program was designed to facilitate. Specifically, I would like to address the following areas:

****1. Benchmarking Co-Curricular Activities to Public School Offerings****

The requirement that co-curricular activities be "comparable" to public school offerings is problematic. Public schools frequently add or drop courses based on fluctuating resources and staffing, which makes them an inconsistent benchmark for educational value. The strength of the EFA program lies in its ability to provide specialized opportunities that may not be available in a traditional setting; tethering them to public school standards limits the very innovation the program seeks to encourage.

****2. Restrictions on Parental Instruction****

The language "not taught by a parent" in both co-curricular and extra-curricular definitions is overly restrictive. Many parents possess professional expertise or specialized skills that are highly beneficial to their children's education. Prohibiting the use of EFA funds for parent-led instruction overlooks the primary role parents play in the educational success of their children.

****3. Sports Eligibility and Tryout Restrictions****

The proposed rule that sports involvement cannot involve a "tryout" to remain eligible is inconsistent with the reality of athletic competition. Even public school teams utilize tryouts to manage team sizes and skill levels. Barring EFA students from competitive environments that require evaluations places them at a distinct disadvantage compared to their peers.

****4. Funding for Sports Equipment and Safety Gear****

The exclusion of sports equipment—including essential safety gear—is a significant concern. Physical education and team sports are vital to a well-rounded curriculum. Ensuring that children have access to the proper equipment, particularly for safety, is necessary for their well-being and participation.

****5. Technology Caps****

In an era of rapid technological advancement, a strict cap on technology funds seems unrealistic. Our children’s ability to learn, create, and compete in the modern workforce depends on access to current tools. A rigid cap may stifle a student's drive to explore fields like coding, digital design, and engineering.

****6. Rollover Fund Limitations****

Maintaining the current $20,000 rollover limit is essential for long-term educational planning. Reducing this cap may inadvertently encourage "use it or lose it" spending, leading to less efficient use of taxpayer funds. Allowing parents to save for future, more expensive educational milestones ensures that funds are spent purposefully on a child's evolving field of interest.

****7. Streamlining the Pre-Approval Process****

The current pre-approval system is experiencing significant delays, often exceeding one week. This timeframe frequently leads to rejections because prices for educational materials fluctuate quickly. I propose implementing a **price variation cap** (for example, $100). If an item’s price changes within that margin between pre-approval and purchase, it should be automatically processed. This would drastically reduce the administrative workload for the department and eliminate the need for parents to restart the submission process for minor price differences.

****8. Support for Agriculture and Gardening Curriculum****

Gardening and farming supplies are foundational educational tools. These projects teach children about biology, sustainability, and self-sufficiency. I have observed many parents discouraged by recent rejections in this category. I urge the department to ensure that supplies and curriculum related to cultivating food remain a supported and recognized educational expense.

Thank you for your time and for considering these perspectives. I hope these recommendations assist in creating a more streamlined and effective program for all Arkansas families.

Sincerely,

Miranda Bertrand

Division Response:

***Co-Curricular**:* Comment considered, no changes made. This comment appears to express concern regarding the statutory requirements that a cocurricular course must be offered by a public school in the state. This requirement is codified in Ark. Code Ann. § 6-18-2501(13)(E) and implemented by this rule. Consequently, the concern of this comment is outside the scope of rulemaking.

Sports: With respect to sports, a change was made from the prior version of the rule amendment that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education.

The goal of the EFA program is not to recreate the public school experience. A homeschool student is not prohibited from participating in competitive sports and may do so through a program outside of a public school or at his or her resident public school under A.C.A. § 6-15-509 commonly referred to as the Tim Tebow law.

Qualified Instructor: Comment considered, no changes made. The comment expresses concern regarding the requirement that a co-curricular course must be taught by a qualified teacher or instructor and requests changes be made to clarify the rule does not prevent the parents from serving as the instructor. The division wishes to clarify that this rule defines the scope of spending with respect to program funds and in no way restricts the liberty of home school parents to teach courses. However, one of the core policies of this rule is that program funds cannot be paid as labor to the parents of participating students. 6 C.A.R. § 35-111(a)(2)(E)(ii). Instructional materials can be purchased pursuant to other provisions of the rule and utilized by the parents; however, the provision regarding co-curricular courses is included in the rule to address situations where an instructor is hired to teach that material.

$1,000.00 Technology Cap: Comment considered, no changes made. This comment appears to express concern regarding the limitation of technology expenses, with some exceptions, to $1,000 a year. This limitation is designed to ensure that equipment and devices are ancillary expenditures and that the majority of program funds are devoted to substantive academic materials or instruction.

$8,500.00 Rollover Cap: Comment considered, no changes made. The establishment of an $8,500 rollover cap for program funds was a considered policy which balanced the concerns of the comment with the general demand for program resources. The division determined that a year's

worth of funding is a sufficient savings to address the comment's concerns and that any additional unused funds are better used providing other student's access to the program.

***Preapproval*:** Comment considered, no changes made. The current version of the rule requires all expenses be preapproved in order to be eligible for reimbursement. 6 CAR § 35-111(a)(2)(F). The proposed language is designed to provide added flexibility to parents for the least controversial category of expenses. If a program participant is concerned about whether a expense falls within the exception for preapproval, the participant can reach out to the department or request preapproval.

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Commenter Name: Amanda Lester, 04/07/2026

Comment: To Whom it May Concern:

I am in opposition to the proposed rule changes for the EFA PROGRAM. Additional restrictions on the items and programs available to homeschool students will significantly limit the opportunities that students should have available to them through this program. Rather than limit legitimate purchases, the program should focus on the "freedom" that was intended in the beginning.

Thank you,

Amanda Lester
Homeschool Parent of 2 EFA recipients

Division Response: Comment considered, no changes made. The general concern of this comment is that the rule will act as a constraint to the flexibility that home-schooling parents have in the State of Arkansas. The division respectfully submits that this concern fails to distinguish between the law governing home schooling, which is unchanged, and the necessary accountability to protect the expenditure of public funds if the home school parents' voluntary utilizes EFA dollars. Likewise, if a parent chooses to participate in the EFA program, they continue to be able to supplement their home school education with items not funded under the rule, they simply must do so at their own expense. _____

Commenter Name: Angelica Ukestad

Comment: To Whom It May Concern,

I appreciate the opportunity to comment on the proposed revisions to the Education Freedom Account (EFA) rules. While I understand the intent to ensure accountability, several provisions raise concerns regarding clarity and consistency with how homeschooling is practically carried out.

I respectfully submit the following:

1. Co-Curricular Instruction Requirement (Section 35-102 6.A.vii)

The proposed definition of a "co-curricular course" specifies that delivery must be by an "instructor, teacher, or provider with subject-matter knowledge or experience." The current language implies that instruction must be provided by a third-party provider.

This creates uncertainty as to whether parent-led instruction would qualify, and whether associated curriculum, materials, and supplies would be considered allowable expenses. To clarify, this concern is not about reimbursing a parent for their time, but about allowing EFA funds to cover the books, materials, and supplies used in legitimate parent-led instruction.

For example, as a parent with a STEM background teaching advanced engineering or applied mathematics - areas explicitly included in co-curricular definition - it remains unclear whether materials for this parent-led instruction would be reimbursable.

Clarification is needed to ensure that parent-led co-curricular learning remains an eligible and supported use of EFA funds.

2. Limitation to Public School-Aligned Coursework (Section 35-102 6.A.x)

This rule limits qualifying expenses to coursework offered in Arkansas public schools. This raises important questions:

Will an exhaustive list of courses taught in public schools be provided, along with full course descriptions?

Will advanced or specialized courses be eligible if not explicitly offered in public schools? For example, it an introductory aviation class is available in public school, would an advanced aviation course be an eligible expense?

Many homeschool families pursue specialized, interest-driven learning that does not fit within a traditional course catalog but still represents meaningful education.

3. Exclusion of "Hobby-Based" Activities (Pages 8, 47, and 48)

The exclusion of "hobby-based" activities is ambiguous and subjective. Many careers begin as interest-driven pursuits. Activities such as aviation, agriculture, baking, or skilled trades may be labeled as hobbies but are also legitimate professional pathways.

Without clear definitions, this standard may lead to inconsistent and inequitable determinations.

4. Technology Spending Cap

The requirement that technology purchases exceeding $1,000 per year must meet a "private school requirement," "institution of higher education requirement," or be deemed necessary by a "qualified professional" does not reflect the realities of homeschooling.

Parents are responsible for selecting appropriate tools based on their child's educational needs, and this added layer of approval introduces unnecessary barriers and limits flexibility.

5. Exclusion of Competitive Sports
The exclusion of activities involving "tryouts" eliminates access to many standard athletic opportunities. Competitive sports align with physical education goals and are already subject to an existing 25% spending cap.

Additional restrictions are unnecessary, particularly when public schools also limit participation based on ability.

6. Pre-Approval Requirement for Co-Curricular Expenses (Section 35-111(a) (2) (F) (i) (d), Page 39)

The proposed rule states that "a parent... may only be reimbursed for a qualifying expense that is not a core educational expense if the parent receives approval from the Department before the expense is incurred."

This represents a significant shift away from the current reimbursement model and introduces a slow pre-approval process. Many co-curricular courses—including "fine arts," "STEM," "world languages," and "career and technical education"-require timely access to materials, classes, or opportunities.

Requiring advance approval for each expense may delay or prevent participation in legitimate educational activities and creates an administrative burden for families attempting to comply in good faith.

In summary, these provisions will narrow educational opportunities and create uncertainty for families attempting to comply in good faith. Clarification and flexibility in these areas would support both accountability and practical implementation.

I respectfully request reconsideration of these provisions to ensure the EFA program remains workable and accessible for homeschool families. This program has been extremely valuable in allowing us to homeschool our children and provide them with an excellent education.

Thank you for your time and consideration.

Sincerely,
Angelica Ukestad

Division Response: Comment considered, no changes made. The comment expresses concern regarding the requirement that a co-curricular course must be taught by a qualified teacher or instructor and requests changes be made to clarify the rule does not prevent the parents from serving as the instructor. The division wishes to clarify that this rule defines the scope of spending with respect to program funds and in no way restricts the liberty of home school parents to teach

courses. However, one of the core policies of this rule is that program funds cannot be paid as labor to the parents of participating students. 6 C.A.R. § 35-111(a)(2)(E)(ii). Instructional materials can be purchased pursuant to other provisions of the rule and utilized by the parents; however, the provision regarding co-curricular courses is included in the rule to address situations where an instructor is hired to teach that material.

The comment also opposes the statutory requirements that a cocurricular course must be offered by a public school in the state which is codified in A.C.A. § 6-18-2501(13)(E) and implemented by this rule. Consequently, the concern of this comment is outside the scope of rulemaking.

The comment also objects to the limitation of technology expenses, with some exceptions, to $1,000 a year. This limitation is designed to ensure that equipment and devices are ancillary expenditures and that the majority of program funds are devoted to substantive academic materials or instruction.

With respect to sports, a change was made from the prior version of the rule amendment that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience. A homeschool student is not prohibited from participating in competitive sports and may do so through a program outside of a public school or at his or her resident public school under A.C.A. § 6-15-509 commonly referred to as the Tim Tebow law.

Finally, the establishment of an $8,500 rollover cap for program funds was a considered policy which balanced the concerns of the comment with the general demand for program resources. The division determined that a year's worth of funding is a sufficient savings to address the comment's concerns and that any additional unused funds are better used providing other student's access to the program.

The current version of the rule requires all expenses be preapproved in order to be eligible for reimbursement. 6 CAR § 35-111(a)(2)(F). The proposed language is designed to provide added flexibility to parents for the least controversial category of expenses. If a program participant is concerned about whether an expense falls within the exception for preapproval, the participant can reach out to the department or request preapproval.

Commenter Name: Ashley Nelson, Parent, 04/07/2026

Comment: Good afternoon,

My name is Ashley Nelson, and I am home-educator of two children--ages 8 and 11. We are in our seventh year of homeschooling, and the EFA program has greatly benefited our family. We

are so grateful for the hard work and dedication of all whom have brought this legislation and program to us.

I write today to oppose the current revision of the EFA program for the following reasons:

1) the extremely confusing language around co-curricular activities. I am really not understanding what this definition is trying to express.

2) limits to allow funding to only activities allowed in the public school. As a homeschool parent, how am I supposed to verify this information?

3) the exclusion of competitive sports.

4) the shift to pre-approvals. I have serious concerns that this will only add to the already lengthy wait times of funding.

Thank you.

Ashley Nelson
ashnelson007@gmail.com
870-321-7007

Division Response:

***Preapproval*:** Comment considered, no changes made. The current version of the rule requires all expenses be preapproved in order to be eligible for reimbursement. 6 CAR § 35-111(a)(2)(F). The proposed language is designed to provide added flexibility to parents for the least controversial category of expenses. If a program participant is concerned about whether a expense falls within the exception for preapproval, the participant can reach out to the department or request preapproval.

Sports: With respect to sports, a change was made from the prior version of the rule amendment that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education.

***Co-Curricular**:* Comment considered, no changes made. This comment appears to express concern regarding the statutory requirements that a cocurricular course must be offered by a public school in the state. This requirement is codified in Ark. Code Ann. § 6-18-2501(13)(E) and implemented by this rule. Consequently, the concern of this comment is outside the scope of rulemaking.

Commenter Name: Haley Conley Cloughessy, 04/07/2026

Comment: To Whom it May Concern,

I am writing to express my concern for the proposed changes.

Most alarming is the limiting of roll over funds. I joined EFA with the intent of being able to use the funds for dual enrollment or vocational fields in the next few years for my middle school aged children. Slashing that, and by more than half, limits their future plans significantly.

I'm the same vein, limiting technology to a hard cap is short sighted as quality electronics are not cheap and inflation is just going to rise. Being able to buy a quality product that you don't have to replace as often makes more sense than buying something cheap over and over. Also saying it has to be deemed necessary by a "qualified professional" seems to say the parent isn't qualified to know what their child needs. A more reasonable answer would be putting a 25% cap like sports has so it automatically adjusts when the funding does.

The co-curricular language implies that it must be through a third party. It creates ambiguity to whether a parent could buy the materials and curriculum needed to teach it themselves and/or allow for student led study.

I am also worried about the "hobby" based activity. Handicrafts, stem, agriculture, and non traditional activities shouldn't be taken off the table. The Arkansas Dept of Agriculture is currently have a school garden of the year contest.

Requiring pre-approval for co-curricular expenses will significantly slow the already slow process and cause people to miss out on classes that fill up quickly. It will also cost more if you are unable to jump on sales because you're waiting for pre-approval and then waiting on approval.

I also believe limiting the funding for sports on top of the 25% cap that is already there to be unnecessary. Also, tying it to sports that have tryout seems unfair since schools hold tryouts. I personally think, that obesity is such a problem and sports are amazing for children, that the funds should be opened further for at home PE equipment, especially for those in rural areas with no easy access to classes and gyms. Even things like theater are generally tryout so does the new wording impact those activities?

The changes proposed will cause significant setbacks to what was supposed to be more freedom in our children's education and cause uncertainty and hardships for the families that participate in good faith. I respectfully ask that you reconsider and make the wording clearer so that the EFA program is practical and accessible for families.

I also request that changes cannot be implemented mid year. Almost all updates should happen after each year going into effect July 1 when the program rolls over.

Sincerely,
Haley Cloughessy

Division Response: The general concern of this comment is that the rule will act as a constraint to the flexibility that home-schooling parents have in the State of Arkansas. The division respectfully submits that this concern fails to distinguish between the law governing home schooling, which is unchanged, and the necessary accountability to protect the expenditure of public funds if the home school parents' voluntary utilizes EFA dollars. Likewise, if a parent chooses to participate in the EFA program, they continue to be able to supplement their home school education with items not funded under the rule, they simply must do so at their own expense.

$8,500.00 Rollover Cap: Comment considered, no changes made. The establishment of an $8,500 rollover cap for program funds was a considered policy which balanced the concerns of the comment with the general demand for program resources. The division determined that a year's worth of funding is a sufficient savings to address the comment's concerns and that any additional unused funds are better used providing other student's access to the program.

$1,000.00 Technology Cap: Comment considered, no changes made. This comment appears to express concern regarding the limitation of technology expenses, with some exceptions, to $1,000 a year. This limitation is designed to ensure that equipment and devices are ancillary expenditures and that the majority of program funds are devoted to substantive academic materials or instruction.

Qualified Instructor: Comment considered, no changes made. The comment expresses concern regarding the requirement that a co-curricular course must be taught by a qualified teacher or instructor and requests changes be made to clarify the rule does not prevent the parents from serving as the instructor. The division wishes to clarify that this rule defines the scope of spending with respect to program funds and in no way restricts the liberty of home school parents to teach courses. However, one of the core policies of this rule is that program funds cannot be paid as labor to the parents of participating students. 6 C.A.R. § 35-111(a)(2)(E)(ii). Instructional materials can be purchased pursuant to other provisions of the rule and utilized by the parents; however, the provision regarding co-curricular courses is included in the rule to address situations where an instructor is hired to teach that material.

***Preapproval*:** Comment considered, no changes made. The current version of the rule requires all expenses be preapproved in order to be eligible for reimbursement. 6 CAR § 35-111(a)(2)(F). The proposed language is designed to provide added flexibility to parents for the least controversial category of expenses. If a program participant is concerned about whether a expense falls within the exception for preapproval, the participant can reach out to the department or request preapproval.

Sports: With respect to sports, a change was made from the prior version of the rule amendment that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public

school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education.

Commenter Name: Nathan Sanders, 04/07/2026

Comment: Arkansas State Board of The Division of Elementary and Secondary Education
Four Capitol Mall
Little Rock, AR 72201 PO Box 210

RE: EdChoice Public Comment on Proposed Rules Governing the Arkansas Children's Educational Freedom Account Program

Dear Honorable Members of the State Board,

EdChoice has championed educational freedom for 30 years, guided by Milton and Rose Friedman's vision that every student deserves access to the best possible education. That vision is at the heart of EdChoice's commitment to the continued success of the Arkansas Children's Educational Freedom Account (EFA) program, which currently serves over 40,000 students across the state.

The latest version of the proposed rules governing the EFA program are an improvement, as they address several issues identified in earlier versions. Still, the rules should be improved by allowing EFA funds to be used for competitive sports that determine participation through tryouts or ability.

The original legislation creating the Arkansas Children's Educational Freedom Account program contained no language prohibiting competitive sports. In fact, the program explicitly allows the use of EFA funds for reasonable costs associated with "extracurricular activities, physical education activities, or educational field trips." Competitive sports clearly fall within this category.

Creating new restrictions for EFA students through rulemaking would replace the Department's preferences with those crafted by elected representatives. When the General Assembly imposed restrictions on EFA expenditures, it did so explicitly — as shown in the twenty-five percent spending cap in the authorizing statute (Arkansas Code § 6-18-2503).

Additionally, in September, the Arkansas Department of Education informed EFA families that funds could be used for team sports. Following that guidance, families made enrollment and financial choices. Reversing course by limiting the type of team sports for the next school year would damage the trust families have in the program and the Department, signaling to families that EFA students are less deserving of opportunities than their public school peers.

Another reason not to move forward with the restriction on competitive sports is that the public is strongly opposed to it. Of the 196 public comments submitted during the comment period for the previous iteration of the rules, more than 180 opposed the sports exclusion. This sentiment aligns with statewide polling by Opportunity Arkansas, which found that 60 percent of Arkansas parents support allowing EFA participants to use funds for extracurricular activities. EdChoice's national

polling similarly finds that 83% of families support education savings accounts, higher than any other type of education choice program, likely because ESAs are supposed to offer maximum flexibility to meet each child's individual needs.

EdChoice encourages the Arkansas Department of Education to continue listening to families, as it has throughout the program's implementation. Removing the exclusion on competitive sports would reaffirm the Department's trust in parents to determine the best educational experience for their children. That principle is what has guided the program since its founding and should remain central to the program moving forward.

Sincerely,

Nathan Sanders
Policy and Advocacy Director EdChoice

Division Response:

Rulemaking Authority: The ADE has the legal authority to promulgate this provision. The division is required to adopt rules for the administration of the program. A.C.A. § 6-18-2503(a). Under the Administrative Procedures Act, this authorizes the department to adopt statement of general applicability and future effect that implements, interprets, or prescribes law or policy, or describes the organization, procedure, or practice of an agency. See, A.C.A. § 25-15-202(a)(9)(A).

Sports: With respect to sports, a change was made from the prior version of the rule amendment that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education.

Commenter Name: Chelsie Martin, 04/07/2026

Comment: Hello,

I am concerned about what is considered a "hobby", vs life skills that can turn into careers. I'm hoping there can be more specifications in the new rules. Especially in AR where the trades are very prominent- and studies in farming (animals/growing food), construction, electrical, computer tech, etc. are important avenues for many students.

Second, I am hoping that "it must be taught in a public school" should be change to "public or private school". I believe as a homeschool parent, we should still have the options provided to those with a private education (especially since these funds give us an option to send our kids to a private school indicating what is taught there is being paid for with these funds).

I also have a suggestion that some at home PE equipment be recognized as valid. A lot of people in AR live way out of town, so the time dedication to drive our children to multiple things in town sometimes isn't possible. I know these things can be hard to regulate- but a school would provide PE equipment, and I feel a lot of families could benefit from this option.

The last suggestion, which I'm sure has been mentioned, is having clearer breakdowns of what is allowed and at least a general idea of a spending limit. Like if we could have access to what criteria those judging each submission is using. It is so hard to know if we are aiming too low (and could have provided our children something of better quality) or too high (and have to play a guessing game of how much lower to go and then wait for long period of times to see if the guess was right).

In addition, I would so appreciate the staff to be trained to actually read emails. The two times I attempted to email the general line, I received a general info reply that made it very clear they do not read my email and didn't help me in the least bit (since I had already read the general info and needed further assistance). I still have a mileage help email floating out there- that no one bothered replying back to since my "box" must have been checked as replied.

Overall though I am beyond thankful for this program, and I know you guys are just doing your best to keep it legally going!

Blessings,

-Chelsie Martin

Ps. If by some chance you guys have work from home positions and are hiring, I'd love to apply! Just didn't know where to go to look for this so I figured I'd throw it out in this email lol.

Sent from my iPhone

Division Response: Comment received, no changes made. The division respectfully rejects the premise that the goal of the EFA program in the homeschool context is or should be to provide equity between public or private schools and homeschooling. The goal of the EFA program is to support parents in offering a distinct homeschooling experience by ensuring parents have access to curriculum and equipment necessary to provide high quality education. This purpose of homeschooling is to provide an experience distinct from the public or private schools.

Commenter Name: Alexandra Marie, 04/07/2026

Comment: Dear Sir or Madam,

I am writing to express serious concern regarding the proposed changes to homeschool funding under the LEARNS Act and the increasing restrictions being placed on Arkansas homeschooling families.

The original intent of this funding was to empower parents to meet the unique educational needs of their children, especially those whose needs are not fully met within traditional public school settings. These proposed revisions move us further away from that purpose and toward unnecessary limitation, confusion, and inequity.

Several of the proposed changes raise significant concerns.

First, the language referring to "recreational or hobby" expenses is far too subjective. Homeschooling families already navigate unclear and inconsistent interpretations, and adding more vague terminology only increases the burden on parents trying to do what is best for their children. Clear, objective standards should replace language that invites arbitrary decisions.

Second, the $1,000 technology cap feels outdated and unrealistic given today's educational landscape. Technology is not a luxury. It is a core component of modern learning. Many homeschool students rely on specialized software, adaptive tools, online programs, and devices to access their education effectively. Limiting this access directly undermines student success.

Third, the restriction that co-curricular courses must be offered by public schools within Arkansas is particularly problematic. Homeschooling exists because many families need options beyond what public schools provide. If families are limited only to what public schools already offer, then the flexibility and individualized education that homeschool funding was designed to support is effectively eliminated.

If such a restriction is to remain, then families should be provided with a comprehensive, transparent, and annually updated list of all courses offered across the state, from kindergarten through 12th grade, including syllabi. Without this, families are left guessing what qualifies, which creates unnecessary stress and inconsistency. If the system requires that level of limitation, then the responsibility for clarity should fall on the system rather than individual parents.

It is also important to recognize the role extracurricular and nontraditional activities play for children with ADHD, sensory needs, and other learning differences. Many of these children thrive in environments that are hands-on, movement-based, creative, or specialized. These are often labeled as recreational, but in reality they are essential to development and learning. Activities such as martial arts, music, art, outdoor education, and specialized programs help these children regulate, focus, and succeed academically.

The homeschool funding provided through LEARNS has been life-changing for many Arkansas families. It has allowed parents to tailor education, close learning gaps, support mental health, and provide opportunities that would otherwise be inaccessible. Increasing restrictions risks undoing that progress and disproportionately impacts families who rely on this flexibility the most.

I respectfully ask that these proposed changes be reconsidered and that policies remain focused on preserving flexible and individualized educational opportunities for Arkansas students.

Thank you for your time and consideration.

Sincerely,
Alexandra Esparza (Homeschool Mom)

Sent from my iPhone

Division Response: The general concern of this comment is that the rule will act as a constraint to the flexibility that home-schooling parents have in the State of Arkansas. The division respectfully submits that this concern fails to distinguish between the law governing home schooling, which is unchanged, and the necessary accountability to protect the expenditure of public funds if the home school parents' voluntary utilizes EFA dollars. Likewise, if a parent chooses to participate in the EFA program, they continue to be able to supplement their home school education with items not funded under the rule, they simply must do so at their own expense.

$1,000.00 Technology Cap: Comment considered, no changes made. This comment appears to express concern regarding the limitation of technology expenses, with some exceptions, to $1,000 a year. This limitation is designed to ensure that equipment and devices are ancillary expenditures and that the majority of program funds are devoted to substantive academic materials or instruction.

Co-Curricular*:* Comment considered, no changes made. This comment appears to express concern regarding the statutory requirements that a cocurricular course must be offered by a public school in the state. This requirement is codified in Ark. Code Ann. § 6-18-2501(13)(E) and implemented by this rule. Consequently, the concern of this comment is outside the scope of rulemaking.

Sports: With respect to sports, a change was made from the prior version of the rule amendment that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education.

Commenter Name: Elizabeth Murders, 04/07/2026

Comment: Dear Arkansas Department of Education and State Board members,

I am writing to formally express my concerns regarding the proposed changes to the Educational Freedom Account (EFA) program, specifically those related to the 25% extracurricular cap, reduced rollover limits, and new athletic restrictions.

While I support the program's goal of expanding educational choice, I believe the following proposed restrictions will negatively impact my child's ability to receive a truly customized education:

- **The 25% Extracurricular Cap:** Capping funds for physical education, field trips, and extracurriculars at 25% is overly restrictive. For many families, these activities are not "extras" but essential components of a holistic curriculum that foster social skills and physical health.

- **Reduced Rollover Limits:** Reducing the rollover limit (reportedly from $20,000 down to $8,500) penalizes families who are fiscally responsible. Many of us save funds across multiple years to afford high-cost items like specialized technology, therapy equipment, or advanced high school curriculum.

- **Athletic and Participation Restrictions:** Banning funds for sports that require tryouts or "ability-based" participation limits the opportunities for students to pursue excellence in their chosen fields. These restrictions feel like an unnecessary barrier to programs that private and homeschool students should have the right to access.

The strength of the EFA program lies in the "Freedom" it offers parents to direct their child's unique educational journey. These new caps and oversight measures shift that control away from parents and back toward a "one-size-fits-all" model.

I ask that the Board reconsider these specific caps and maintain the flexibility that was originally promised to Arkansas families.

Thank you for your time and for considering my feedback.

Sincerely,
Elisabeth Murders

elisabeth.murders@gmail.com
479-233-0036

Division Response:

***25% Cap on Extracurricular* Activities:** Comment considered, no changes made. Because the statutory law governing the EFA program restricts funds spent on extracurricular activities to twenty-five percent of the funds allocated but does not define extracurricular activities, it is necessary to provide a definition in the rule in order to administer the program.

$8,500.00 Rollover Cap: Comment considered, no changes made. The establishment of an $8,500 rollover cap for program funds was a considered policy which balanced the concerns of the comment with the general demand for program resources. The division determined that a year's worth of funding is a sufficient savings to address the comment's concerns and that any additional unused funds are better used providing other student's access to the program.

Sports: With respect to sports, a change was made from the prior version of the rule amendment that allows funds to be used for sports available to all students but protects the educational focus

of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education.

Commenter Name: Janet Pierce, 04/07/2026

Comment: April 07, 2026

To: Arkansas Department of Education State Board Attn: EFA Accounts Committee
Little Rock, Arkansas

RE: Opposition to Proposed Education Freedom Account (EFA) Rule Changes Regarding Co-Curricular Activities and Technology Caps

To the Members of the Arkansas Department of Education Committee,

I am writing to formally address concerns regarding the proposed rule changes for the Education Freedom Account (EFA) program. While the program's intent is to provide educational flexibility, certain proposed shifts—particularly regarding the definition of parent-led instruction and caps on technology—threaten to undermine the very freedom the program is named for.

Co-Curricular Activities and the "Not Parent Led" Clause

The vague wording regarding "co-curricular activities and courses" being labeled as "not parent-led" is highly concerning. For many families, especially those in rural areas or those homeschooling children with learning disabilities such as ASD and ADHD, parent-led instruction is not a preference—it is a necessity. Rigid, outsourced classroom environments are often ill-equipped to handle the specific requirements of neurodivergent learners. Imposing restraints that force students into such environments can result in a significant waste of state funding, as these settings often impede learning progress for both the student in question and their peers.

Technological Constraints and Market Realities

The proposed $1,000 limit on technology costs is insufficient in today's market. High- quality computing equipment and specialized assistive technology for students with disabilities often exceed this threshold. A low cap will result in the purchase of lower- quality hardware that requires frequent replacement and costly upgrades, ultimately creating a higher long-term financial burden on the state and the families involved.

Classification of STEM and Educational Philosophy

Furthermore, STEM (Science, Technology, Engineering, and Mathematics) should not be categorized as an extra-curricular activity associated solely with EdTech or general science. It is a fundamental co-curricular necessity that should be eligible for parent- led instruction. Any constraint on co-curricular courses of study contradicts the spirit of established Arkansas homeschooling law, which explicitly grants parents the right to select and utilize the curriculum they deem most effective for their child's unique needs.

I urge the committee to reconsider these changes to ensure the EFA remains a tool for genuine educational choice rather than a vehicle for increased bureaucracy and restriction.
Sincerely,

[Your Name]
Arkansas Resident / Educator

Division Response: The general concern of this comment is that the rule will act as a constraint to the flexibility that home-schooling parents have in the State of Arkansas. The division respectfully submits that this concern fails to distinguish between the law governing home schooling, which is unchanged, and the necessary accountability to protect the expenditure of public funds if the home school parents' voluntary utilizes EFA dollars. Likewise, if a parent chooses to participate in the EFA program, they continue to be able to supplement their home school education with items not funded under the rule, they simply must do so at their own expense.

$1,000.00 Technology Cap: Comment considered, no changes made. This comment appears to express concern regarding the limitation of technology expenses, with some exceptions, to $1,000 a year. This limitation is designed to ensure that equipment and devices are ancillary expenditures and that the majority of program funds are devoted to substantive academic materials or instruction.

Qualified Instructor: Comment considered, no changes made. The comment expresses concern regarding the requirement that a co-curricular course must be taught by a qualified teacher or instructor and requests changes be made to clarify the rule does not prevent the parents from serving as the instructor. The division wishes to clarify that this rule defines the scope of spending with respect to program funds and in no way restricts the liberty of home school parents to teach courses. However, one of the core policies of this rule is that program funds cannot be paid as labor to the parents of participating students. 6 C.A.R. § 35-111(a)(2)(E)(ii). Instructional materials can be purchased pursuant to other provisions of the rule and utilized by the parents; however, the provision regarding co-curricular courses is included in the rule to address situations where an instructor is hired to teach that material.

Commenter Name: Joel D. Larru, 04/07/2026

Comment: I am making comment on the following section of the proposed rule: "A participating student must demonstrate to the Department of Education's satisfaction that there is a specific private school requirement, institution of higher education requirement, or that the technology is

deemed necessary for the participating student by a qualified professional in order to exceed one thousand dollars ($1,000) in aggregate annual costs for technological devices;"

A $1000 aggregate cap on technology expenditures for homeschooling families does not reflect the actual cost of delivering a comprehensive, modern education. This cap disproportionately affects families who cannot supplement the shortfall with personal funds, creating unequal access to essential educational tools. Further, the proposed cap undermines instructional quality and fails to account for the essential role technology plays in curriculum access, assessment, communication, and accessibility. As written, the proposed rules restricts educational opportunities rather than supporting them.

One reason for this is the proposed cap is misaligned with actual market costs. This proposed cap assumes that a functional homeschool technology setup can be purchased and maintained for $1000. Current market data contradicts this assumption. For one thing, a reliable laptop suitable for daily academic use typically costs **$600–$1200**. Even a brief review of the ClassWallet marketplace shows that most suitable devices are in this price range. Or, if we go with a desktop computer, a desktop setup with the required monitor, webcam, and peripherals often exceed **$900–$1500**. By setting the cap at or below the cost of a single durable device, the policy effectively forces families to choose between substandard equipment or out-of-pocket spending. This undermines the very spirit of the EFA program's goal to expand educational choice and flexibility for families.

Homeschooling requires more than a single computing device. Modern curricula rely on online platforms and digital resources that often require printing handouts, worksheets, and lab materials. This requires additional equipment such as headphones, printers, ink and paper, external storage, webcams, and network-access hardware. These are not "extras"—they are the functional equivalent of public school-provided classroom resources. A cap that covers only a fraction of these needs is inadequate.

I believe this to be an unnecessary and arbitrary restriction on the use of the funds. This burden is particularly acute for first-year program participants, who must often purchase multiple foundational items to establish an effective learning environment. In our first year in the EFA program, we needed to purchase a laptop, printer, toner, headphones, and other basic items. These necessary purchases exceeded the proposed cap, yet we will still have a substantial balance of unused funds at the end of the year. It is unclear how limiting access to essential technology—despite the availability of sufficient funds—would benefit any child's education. The proposed cap functions as an arbitrary barrier rather than a safeguard, and it undermines the program's stated purpose of expanding educational opportunity.

Joel D. Larru
APRN, FNP-C, RN, MSN

Division Response:

$1,000.00 Technology Cap: Comment considered, no changes made. This comment appears to express concern regarding the limitation of technology expenses, with some exceptions, to $1,000

a year. This limitation is designed to ensure that equipment and devices are ancillary expenditures and that the majority of program funds are devoted to substantive academic materials or instruction.

Commenter Name: Megan Greenwood, 04/07/2026

Comment: I am writing as an Arkansas homeschool parent to share concerns about the proposed changes to the Education Freedom Account program. I appreciate the goal of accountability, but several of the new restrictions would reduce the flexibility that makes homeschooling work for many families.

First, the proposed $1,000 technology cap is too low, especially for high school students who may need a laptop, software, or other devices for advanced coursework. I also believe e-readers should be treated as books rather than tablets, since their purpose is limited to reading and they do not function like a general-use device.

Second, I am concerned about restrictions on co-curricular classes being limited to those taught outside the home. I do not believe parents should be paid to teach these classes, but families should still be able to use EFA funds to purchase curriculum and supplies for co-curricular learning at home.

Third, hobby-based learning should remain eligible. Many subjects that begin as hobbies later become careers, skills, or lifelong interests. These opportunities should not be excluded simply because they are hands-on or interest-based.

Fourth, requiring a syllabus for every class goes beyond what Arkansas homeschool law requires and does not reflect the flexibility that homeschooling is meant to provide. Families use a wide variety of educational approaches, and a one-size-fits-all syllabus requirement could create unnecessary burdens without improving student learning.

I support reasonable oversight of public funds, but I ask that any final rules preserve homeschool flexibility and continue to recognize that parents need room to customize education for their children.

Thank you for your time and consideration.

Sincerely,
Megan Greenwood
Homeschool mom of Chase and Kaelen

Division Response:

$1,000.00 Technology Cap: Comment considered, no changes made. This comment appears to express concern regarding the limitation of technology expenses, with some exceptions, to $1,000 a year. This limitation is designed to ensure that equipment and devices are ancillary expenditures

and that the majority of program funds are devoted to substantive academic materials or instruction.

Qualified Instructor: Comment considered, no changes made. The comment expresses concern regarding the requirement that a co-curricular course must be taught by a qualified teacher or instructor and requests changes be made to clarify the rule does not prevent the parents from serving as the instructor. The division wishes to clarify that this rule defines the scope of spending with respect to program funds and in no way restricts the liberty of home school parents to teach courses. However, one of the core policies of this rule is that program funds cannot be paid as labor to the parents of participating students. 6 C.A.R. § 35-111(a)(2)(E)(ii). Instructional materials can be purchased pursuant to other provisions of the rule and utilized by the parents; however, the provision regarding co-curricular courses is included in the rule to address situations where an instructor is hired to teach that material.

Commenter Name: Cynthia Oman, 04/07/2026

Comment: Dear Arkansas Board of Education,

In regard to revising the regulations for carrying out the LEARNS Act, please alter the section below to require all public, private and home school students to either take the same examinations required of students in public schools (currently ATLAS) or all students -- including public school students -- to take a state-approved nationally normed-reference test.

Arkansas taxpayers are entitled to an apples-to-apples comparison of student achievement in the different categories of schools in light of the more than $300 million going annually to the Educational Freedom Accounts every year. Requiring all to take a same end-of-year tests is fair and could tamp down the animosity on the vouchers.

Nothing should legally stop a private or home school mandated to give the state tests to also give a nationally normed test, if desired. The cost of the state tests is minimal and would be deducted from the voucher account for each student.

6 CAR § 35-112. Program evaluation.
(a) The participating school, parent, or service provider that is responsible for the majority of a student's academic instruction, shall administer the following to all participating students who are enrolled on a full-time basis in kindergarten through tenth grade (K-10):
(1) An examination identified by the State Board of Education that is required for students attending public schools; or
(2)(A) A nationally recognized norm-referenced test approved by the state board that:
(i) Measures, at minimum, achievement in literacy and mathematics; and
(ii) Provides information that compares the performance of students against the performance of a sample of students from across the country.

Thank you for your consideration of this important matter!

Sincerely,
Cynthia Howell Oman

Division Response: Comment considered, no changes made.

Commenter Name: Joseph Pierce, 04/07/2026

Comment: To Whom It May Concern,

Thank you for the opportunity to comment on the proposed revisions to the Education Freedom Account (EFA) rules. I support the goal of ensuring accountability within the program; however, several provisions raise concerns regarding clarity and how these rules will function in practice for homeschooling families.

I respectfully offer the following feedback:

1. Co-Curricular Instruction Requirement (Section 35-102 6.A.vii)

The proposed definition of a "co-curricular course" specifies that instruction must be delivered by an "instructor, teacher, or provider with subject-matter knowledge or experience." As written, it is unclear whether curriculum, materials, and supplies associated with co-curricular courses would remain eligible expenses unless tied directly to a third-party provider.

Many co-curricular subjects—such as STEM, fine arts, and technical education—require the purchase of books, materials, and supplies in order for students to participate meaningfully. The current language creates uncertainty as to whether these necessary materials would continue to qualify for reimbursement.

Clarification is needed to ensure that curriculum, materials, and supplies used for co-curricular learning remain allowable expenses under the EFA program.

2. Technology Spending Cap

The proposed requirement that technology purchases exceeding $1,000 annually must meet a "private school requirement," "institution of higher education requirement," or be approved by a "qualified professional" does not align with how homeschooling operates today. Technology is an essential component of modern education, used daily for coursework, research, writing, assessments, and participation in online and dual enrollment classes.

A fixed $1,000 cap is not sufficient to cover even one reliable device, such as a laptop or tablet, when factoring in necessary software and accessories. This limitation is especially challenging for families with multiple students or those engaged in more advanced or technical coursework.

A more practical solution would be to set a reasonable percentage-based cap—such as 25 percent of the total EFA award—rather than requiring external justification. This approach would scale appropriately for different families, maintain fairness, and align with other percentage-based limits already used within the program.

A percentage cap provides accountability while also recognizing the essential role technology plays in education today, without adding unnecessary administrative hurdles.

3. Pre-Approval Requirement for Co-Curricular Expenses (Section 35-111(a)(2)(F)(i)(d), Page 39)

The proposed requirement that non-core educational expenses must receive Department approval before being incurred represents a significant change from the current reimbursement process.

Many co-curricular opportunities—such as arts programs, STEM activities, world language instruction, and career-focused courses—require timely decisions and enrollment. A pre-approval requirement may introduce delays that limit access to these opportunities and create additional administrative challenges for families.

In addition, students participating in dual credit or concurrent enrollment programs often face strict registration deadlines and associated costs. It is unclear how these programs would be impacted by the proposed pre-approval process.

I respectfully request clear confirmation that dual credit and concurrent enrollment expenses will continue to be eligible and will not be negatively affected by approval delays.

Conclusion

Overall, these proposed changes may unintentionally restrict educational flexibility and create uncertainty for families who are striving to comply with program requirements. Greater clarity and a more flexible approach would better support both accountability and the practical realities of homeschooling.

Thank you for your time and consideration of these comments.

Sincerely,
Joseph Pierce

Sent from Proton Mail for iOS.

Division Response: Comment considered, no changes made. The comment expresses concern regarding the requirement that a co-curricular course must be taught by a qualified teacher or instructor and requests changes be made to clarify the rule does not prevent the parents from serving as the instructor. The division wishes to clarify that this rule defines the scope of spending with respect to program funds and in no way restricts the liberty of home school parents to teach

courses. However, one of the core policies of this rule is that program funds cannot be paid as labor to the parents of participating students. 6 C.A.R. § 35-111(a)(2)(E)(ii). Instructional materials can be purchased pursuant to other provisions of the rule and utilized by the parents; however, the provision regarding co-curricular courses is included in the rule to address situations where an instructor is hired to teach that material.

The comment also opposes the statutory requirements that a cocurricular course must be offered by a public school in the state which is codified in A.C.A. § 6-18-2501(13)(E) and implemented by this rule. Consequently, the concern of this comment is outside the scope of rulemaking.

The comment also objects to the limitation of technology expenses, with some exceptions, to $1,000 a year. This limitation is designed to ensure that equipment and devices are ancillary expenditures and that the majority of program funds are devoted to substantive academic materials or instruction.

With respect to sports, a change was made from the prior version of the rule amendment that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience. A homeschool student is not prohibited from participating in competitive sports and may do so through a program outside of a public school or at his or her resident public school under A.C.A. § 6-15-509 commonly referred to as the Tim Tebow law.

Finally, the establishment of an $8,500 rollover cap for program funds was a considered policy which balanced the concerns of the comment with the general demand for program resources. The division determined that a year's worth of funding is a sufficient savings to address the comment's concerns and that any additional unused funds are better used providing other student's access to the program.

The current version of the rule requires all expenses be preapproved in order to be eligible for reimbursement. 6 CAR § 35-111(a)(2)(F). The proposed language is designed to provide added flexibility to parents for the least controversial category of expenses. If a program participant is concerned about whether an expense falls within the exception for preapproval, the participant can reach out to the department or request preapproval.

Commenter Name: Danielle Pierce, 04/07/2026

Comment: To Whom It May Concern,

I appreciate the opportunity to comment on the proposed revisions to the Education Freedom Account (EFA) rules. While I understand the intent to ensure accountability, several provisions

raise concerns regarding clarity and consistency with how homeschooling is practically carried out.

I respectfully submit the following:

1. Co-Curricular Instruction Requirement (Section 35-102 6.A.vii)

The proposed definition of a "co-curricular course" specifies that delivery must be by an "instructor, teacher, or provider with subject-matter knowledge or experience." As written, the language appears to imply that instruction must be provided by a third-party provider.

This creates uncertainty as to whether parent-led instruction would qualify, and whether associated curriculum, materials, and supplies would be considered allowable expenses. To clarify, this concern is not about reimbursing a parent for their time, but about allowing EFA funds to cover the books, materials, and supplies used in legitimate parent-led instruction.

For example, as a parent with a STEM background teaching advanced engineering or applied mathematics—areas explicitly included in the co-curricular definition—it remains unclear whether materials for this parent-led instruction would be reimbursable.

Clarification is needed to ensure that parent-led co-curricular learning remains an eligible and supported use of EFA funds.

2. Technology Spending Cap

The requirement that technology purchases exceeding $1,000 per year must meet a "private school requirement," "institution of higher education requirement," or be deemed necessary by a "qualified professional" does not reflect the realities of homeschooling. Technology is not a supplemental expense in modern education—it is a foundational tool used daily for curriculum access, research, writing, testing, communication, and participation in online and dual credit coursework.

A fixed $1,000 threshold is not sufficient to cover even a single durable device such as a laptop or tablet, particularly when combined with necessary accessories, software, or subject-specific tools. For families with multiple children, or those participating in online, technical, or college-level coursework, this limitation is especially restrictive.

A more practical and equitable approach would be to cap technology spending at a reasonable percentage of the total EFA award—such as 25 percent—rather than requiring external justification. A percentage-based cap scales appropriately with the total award amount, treats families consistently, and aligns with existing program structures that already use percentage limits for other categories.

A 25 percent cap is a balanced standard: it is high enough to reflect the essential role of technology in modern education, while still maintaining clear guardrails to prevent misuse. This approach

provides accountability without imposing unnecessary administrative barriers or requiring families to seek third-party validation for routine educational purchases.

3. Pre-Approval Requirement for Co-Curricular Expenses (Section 35-111(a)(2)(F)(i)(d), Page 39)

The proposed rule states that "a parent… may only be reimbursed for a qualifying expense that is not a core educational expense if the parent receives approval from the Department before the expense is incurred."

This represents a significant shift away from the current reimbursement model and introduces a slow pre-approval process. Many co-curricular courses—including fine arts, STEM, world languages, and career and technical education—require timely access to materials, classes, or opportunities.

Requiring advance approval for each expense may delay or prevent participation in legitimate educational activities and creates an administrative burden for families attempting to comply in good faith. Additionally, my children participate in dual credit/concurrent credit courses, which often have strict enrollment timelines and associated costs. It is unclear whether these opportunities would be affected by pre-approval requirements, and whether delays could jeopardize participation.

I respectfully request explicit clarification that dual credit and concurrent credit courses will remain eligible expenses and will not be negatively impacted by pre-approval requirements or delays in processing.

In summary, these provisions risk narrowing educational opportunities and creating uncertainty for families attempting to comply in good faith. Clarification and flexibility in these areas would support both accountability and practical implementation.

I respectfully request reconsideration of these provisions to ensure the EFA program remains workable and accessible for homeschool families.

Thank you for your time and consideration.

Danielle Pierce

Sent from Proton Mail for iOS.

Division Response: Comment considered, no changes made. The comment expresses concern regarding the requirement that a co-curricular course must be taught by a qualified teacher or instructor and requests changes be made to clarify the rule does not prevent the parents from serving as the instructor. The division wishes to clarify that this rule defines the scope of spending with respect to program funds and in no way restricts the liberty of home school parents to teach courses. However, one of the core policies of this rule is that program funds cannot be paid as labor to the parents of participating students. 6 C.A.R. § 35-111(a)(2)(E)(ii). Instructional

materials can be purchased pursuant to other provisions of the rule and utilized by the parents; however, the provision regarding co-curricular courses is included in the rule to address situations where an instructor is hired to teach that material.

The comment also opposes the statutory requirements that a cocurricular course must be offered by a public school in the state which is codified in A.C.A. § 6-18-2501(13)(E) and implemented by this rule. Consequently, the concern of this comment is outside the scope of rulemaking.

The comment also objects to the limitation of technology expenses, with some exceptions, to $1,000 a year. This limitation is designed to ensure that equipment and devices are ancillary expenditures and that the majority of program funds are devoted to substantive academic materials or instruction.

With respect to sports, a change was made from the prior version of the rule amendment that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience. A homeschool student is not prohibited from participating in competitive sports and may do so through a program outside of a public school or at his or her resident public school under A.C.A. § 6-15-509 commonly referred to as the Tim Tebow law.

Finally, the establishment of an $8,500 rollover cap for program funds was a considered policy which balanced the concerns of the comment with the general demand for program resources. The division determined that a year's worth of funding is a sufficient savings to address the comment's concerns and that any additional unused funds are better used providing other student's access to the program.

The current version of the rule requires all expenses be preapproved in order to be eligible for reimbursement. 6 CAR § 35-111(a)(2)(F). The proposed language is designed to provide added flexibility to parents for the least controversial category of expenses. If a program participant is concerned about whether an expense falls within the exception for preapproval, the participant can reach out to the department or request preapproval.

Commenter Name: Amy Hale, 04/07/2026

Comment: I am writing to express serious concerns regarding the implications of the LEARNS Act, particularly as it relates to the constitutional responsibility of the State of Arkansas to provide an equitable and adequate public education for all students.

The precedent established in *Lake View School District No. 25 v. Huckabee* made it clear that education in Arkansas is not optional policy—it is a constitutional obligation. The Arkansas

Supreme Court affirmed that the State must ensure a general, suitable, and efficient system of public education, funded in a way that is both adequate and equitable, regardless of a student's geographic location or local wealth.

The LEARNS Act appears to move in a direction that undermines this responsibility.

Specifically, I am concerned with the provision of taxpayer-funded "rollover" accounts and financial allocations to homeschool and private school students. While I fully support a parent's right to choose the best educational path for their child—including homeschooling or private education—those choices are, by nature, personal decisions. Taxpayers should not be financially responsible for subsidizing individualized or alternative education pathways that operate outside the public system.

Public education is held to strict standards—curriculum requirements, certified educators, accountability measures, testing, reporting, and compliance with both state and federal regulations. Private and homeschool environments are not subject to the same level of oversight, yet the LEARNS Act proposes distributing public funds to these systems as though they are equivalent.

This raises a critical concern: If funding is equal, should not the standards, accountability, and requirements also be equal? Without parity in guidelines, restrictions, and oversight, equal funding creates an imbalance that ultimately disadvantages the very system the Constitution mandates the State to protect—public schools.

Additionally, diverting funds away from public education to support private and homeschool options reduces the resources available to students who may not have a choice in their educational setting. Many Arkansas families rely on public schools as their only viable option. Weakening that system disproportionately impacts rural communities, lower-income families, and students who depend on public education for stability, opportunity, and support.

More broadly, this approach risks eroding the foundation established by the Lake View decision. By reallocating funds in this manner, the State may be stepping away from its constitutional duty to ensure that every child—not just those with access or means—receives an adequate education.

If families wish to receive taxpayer-funded education, it is reasonable to expect that participation occurs within the public school system, where accountability, equity, and standards are upheld for all.

I respectfully urge you to reconsider the structure and long-term impact of the LEARNS Act. Arkansas has already fought—and legally affirmed—the importance of equitable education. We should not move backward from that progress.

Thank you for your time, your service, and your consideration of this important issue.

Sincerely,

Amy Hale

Division Response: Comment considered, no changes made.

$8,500.00 Rollover Cap: Comment considered, no changes made. The establishment of an $8,500 rollover cap for program funds was a considered policy which balanced the concerns of the comment with the general demand for program resources. The division determined that a year's worth of funding is a sufficient savings to address the comment's concerns and that any additional unused funds are better used providing other student's access to the program.

Commenter Name: Ryan McAfee, Parent, 04/07/2026

Comment: Background: I'm a parent in Rose Bud with 2 children currently homeschooling and receiving EFA funding. A third child will be old enough start in a few years.

Referencing this section of the proposed rulemaking:

A participating student can must demonstrate to the Department of Education's satisfaction that there is a specific private school requirement, institution of higher education requirement, or that the technology is deemed necessary for the participating student by a qualified professional in order to exceed one thousand dollars ($1,000) in aggregate annual costs for technological devices;

Comments:
$1,000 is a low cap for technology needs, especially if a student requires something like a laptop and a printer.

Perhaps it would be more reasonable to evaluate this as either $2,000 over 2 years or $3,000 over 3 years?

I've been a technology professional in the State of Arkansas for many years. I have been, and currently am, responsible for purchasing a significant number of computers and other devices. Purchasing a quality laptop from a reputable manufacturer for under $1000 is difficult once you include tax, shipping, and a good extended warranty. Historically, EFA funding assumed a device would be required last at least 3 years. With students that can be a difficult requirement without coverage for accidental damage as well as component failure for a full 3 years.

Ebook readers (dedicated devices) should not be classified as tablets or fall under the technology limits. These should be categorized under book/reading devices.

Also, please don't do anything to make it more difficult to get books (and especially ebooks) covered. One of my children will read for as long as you will let her. She finishes a stack of books from the library within a day of getting them home. Ebooks are often the only method we have for providing her with reading material. I'm trying to get my son to adopt this habit.

Sincerely,

Ryan McAfee
Rose Bud, AR
ryan@n5qz.org
501-230-6413

Division Response: Comment considered, no changes made.

$1,000.00 Technology Cap: Comment considered, no changes made. This comment appears to express concern regarding the limitation of technology expenses, with some exceptions, to $1,000 a year. This limitation is designed to ensure that equipment and devices are ancillary expenditures and that the majority of program funds are devoted to substantive academic materials or instruction.

Commenter Name: Rick Smith, 04/07/2026

Comment: Good afternoon!

I would like to state that the expansion of pre-approval requirements for co-curricular expenses in going to literally double the amount of time and effort required to get approval for a whole laundry list of items that should be easily approved. Making every parent submit the same request twice (once for pre-approval and again to make the actual purchase) is the wrong approach. The already exhaustive list of approved categories, and a dose of common sense, should be more than sufficient. At most, pre-approval should be an optional step for parents purchasing something via reimbursement if they have any question as to the validity of the purchase. If they choose not to use pre-approval, then they are simply responsible for the purchase if they cannot make a compelling case for it being a valid educational expense.

These are adults, parents who have the responsibility to make wise decisions in the use of their education funds. They are not children who should be required to ask permission for everything like kids wanting a hall pass.

Thanks for your hard work, and for your consideration of my concerns.

Sincerely,
Rick Smith

Division Response: Comment considered, no changes made.

***Preapproval Requirements*:** The current version of the rule requires all expenses be preapproved in order to be eligible for reimbursement. 6 CAR § 35-111(a)(2)(F). The proposed language is designed to provide added flexibility to parents for the least controversial category of expenses. If a program participant is concerned about whether a expense falls within the exception for preapproval, the participant can reach out to the department or request preapproval.

Commenter Name: Tailor Peintner, 04/07/2026

Comment: To Whom It May Concern,

I appreciate the opportunity to comment on the proposed revisions to the Education Freedom Account (EFA) rules. While I understand the intent to ensure accountability, several provisions raise concerns regarding clarity and consistency with how homeschooling is practically carried out.

I respectfully submit the following:

1. Co-Curricular Instruction Requirement (Section 35-102 6.A.vii)

The proposed definition of a "co-curricular course" specifies that delivery must be by an "instructor, teacher, or provider with subject-matter knowledge or experience." The current language implies that instruction must be provided by a third-party provider.

This creates uncertainty as to whether parent-led instruction would qualify, and whether associated curriculum, materials, and supplies would be considered allowable expenses. To clarify, this concern is not about reimbursing a parent for their time, but about allowing EFA funds to cover the books, materials, and supplies used in legitimate parent-led instruction.

For example, as a parent with a STEM background teaching advanced engineering or applied mathematics - areas explicitly included in co-curricular definition - it remains unclear whether materials for this parent-led instruction would be reimbursable.

Clarification is needed to ensure that parent-led co-curricular learning remains an eligible and supported use of EFA funds.

2. Limitation to Public School-Aligned Coursework (Section 35-102 6.A.x)

This rule limits qualifying expenses to coursework offered in Arkansas public schools. This raises important questions:

Will an exhaustive list of courses taught in public schools be provided, along with full course descriptions?

Will advanced or specialized courses be eligible if not explicitly offered in public schools? For example, if an introductory aviation class is available in public school, would an advanced aviation course be an eligible expense?

Many homeschool families pursue specialized, interest-driven learning that does not fit within a traditional course catalog but still represents meaningful education.

3. Exclusion of "Hobby-Based" Activities (Pages 8, 47, and 48)

The exclusion of "hobby-based" activities is ambiguous and subjective. Many careers begin as interest-driven pursuits. Activities such as aviation, agriculture, baking, or skilled trades may be labeled as hobbies but are also legitimate professional pathways.

Without clear definitions, this standard may lead to inconsistent and inequitable determinations.

4. Technology Spending Cap

The requirement that technology purchases exceeding $1,000 per year must meet a "private school requirement," "institution of higher education requirement," or be deemed necessary by a "qualified professional" does not reflect the realities of homeschooling. Parents are responsible for selecting appropriate tools based on their child's educational needs, and this added layer of approval introduces unnecessary barriers and limits flexibility.

5. Exclusion of Competitive Sports

The exclusion of activities involving "tryouts" eliminates access to many standard athletic opportunities. Competitive sports align with physical education goals and are already subject to an existing 25% spending cap. Additional restrictions are unnecessary, particularly when public schools also limit participation based on ability.

6. Pre-Approval Requirement for Co-Curricular Expenses (Section 35-111(a)(2)(F)(i)(d), Page 39)

The proposed rule states that "a parent… may only be reimbursed for a qualifying expense that is not a core educational expense if the parent receives approval from the Department before the expense is incurred."

This represents a significant shift away from the current reimbursement model and introduces a slow pre-approval process. Many co-curricular courses—including "fine arts," "STEM," "world languages," and "career and technical education"—require timely access to materials, classes, or opportunities.

Requiring advance approval for each expense may delay or prevent participation in legitimate educational activities and creates an administrative burden for families attempting to comply in good faith.

In summary, these provisions will narrow educational opportunities and create uncertainty for families attempting to comply in good faith. Clarification and flexibility in these areas would support both accountability and practical implementation.

I respectfully request reconsideration of these provisions to ensure the EFA program remains workable and accessible for homeschool families.

Thank you for your time and consideration.

Division Response: Comment considered, no changes made. The comment expresses concern regarding the requirement that a co-curricular course must be taught by a qualified teacher or instructor and requests changes be made to clarify the rule does not prevent the parents from serving as the instructor. The division wishes to clarify that this rule defines the scope of spending with respect to program funds and in no way restricts the liberty of home school parents to teach courses. However, one of the core policies of this rule is that program funds cannot be paid as labor to the parents of participating students. 6 C.A.R. § 35-111(a)(2)(E)(ii). Instructional materials can be purchased pursuant to other provisions of the rule and utilized by the parents; however, the provision regarding co-curricular courses is included in the rule to address situations where an instructor is hired to teach that material.

The comment also opposes the statutory requirements that a cocurricular course must be offered by a public school in the state which is codified in A.C.A. § 6-18-2501(13)(E) and implemented by this rule. Consequently, the concern of this comment is outside the scope of rulemaking.

The comment also objects to the limitation of technology expenses, with some exceptions, to $1,000 a year. This limitation is designed to ensure that equipment and devices are ancillary expenditures and that the majority of program funds are devoted to substantive academic materials or instruction.

With respect to sports, a change was made from the prior version of the rule amendment that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience. A homeschool student is not prohibited from participating in competitive sports and may do so through a program outside of a public school or at his or her resident public school under A.C.A. § 6-15-509 commonly referred to as the Tim Tebow law.

Finally, the establishment of an $8,500 rollover cap for program funds was a considered policy which balanced the concerns of the comment with the general demand for program resources. The division determined that a year's worth of funding is a sufficient savings to address the comment's concerns and that any additional unused funds are better used providing other student's access to the program.

The current version of the rule requires all expenses be preapproved in order to be eligible for reimbursement. 6 CAR § 35-111(a)(2)(F). The proposed language is designed to provide added flexibility to parents for the least controversial category of expenses. If a program participant is concerned about whether an expense falls within the exception for preapproval, the participant can reach out to the department or request preapproval.

Commenter Name: Grant Minor, 04/07/2026

Comment: To Whom It May Concern,

I appreciate the opportunity to comment on the proposed revisions to the Education Freedom Account (EFA) rules. While I understand the intent to ensure accountability, several provisions raise concerns regarding clarity and consistency with how homeschooling is practically carried out.

I respectfully submit the following:

1. Co-Curricular Instruction Requirement (Section 35-102 6.A.vii)

The proposed definition of a "co-curricular course" specifies that delivery must be by an "instructor, teacher, or provider with subject-matter knowledge or experience." The current language implies that instruction must be provided by a third-party provider.

This creates uncertainty as to whether parent-led instruction would qualify, and whether associated curriculum, materials, and supplies would be considered allowable expenses. To clarify, this concern is not about reimbursing a parent for their time, but about allowing EFA funds to cover the books, materials, and supplies used in legitimate parent-led instruction.

For example, as a parent with a STEM background teaching advanced engineering or applied mathematics - areas explicitly included in co-curricular definition - it remains unclear whether materials for this parent-led instruction would be reimbursable.

Clarification is needed to ensure that parent-led co-curricular learning remains an eligible and supported use of EFA funds.

2. Limitation to Public School-Aligned Coursework (Section 35-102 6.A.x)

This rule limits qualifying expenses to coursework offered in Arkansas public schools. This raises important questions:

Will an exhaustive list of courses taught in public schools be provided, along with full course descriptions?

Will advanced or specialized courses be eligible if not explicitly offered in public schools? For example, if an introductory aviation class is available in public school, would an advanced aviation course be an eligible expense?

Many homeschool families pursue specialized, interest-driven learning that does not fit within a traditional course catalog but still represents meaningful education.

3. Exclusion of "Hobby-Based" Activities (Pages 8, 47, and 48)

The exclusion of "hobby-based" activities is ambiguous and subjective. Many careers begin as interest-driven pursuits. Activities such as aviation, agriculture, baking, or skilled trades may be labeled as hobbies but are also legitimate professional pathways.

Without clear definitions, this standard may lead to inconsistent and inequitable determinations.

4. Technology Spending Cap

The requirement that technology purchases exceeding $1,000 per year must meet a "private school requirement," "institution of higher education requirement," or be deemed necessary by a "qualified professional" does not reflect the realities of homeschooling. Parents are responsible for selecting appropriate tools based on their child's educational needs, and this added layer of approval introduces unnecessary barriers and limits flexibility.

5. Exclusion of Competitive Sports

The exclusion of activities involving "tryouts" eliminates access to many standard athletic opportunities. Competitive sports align with physical education goals and are already subject to an existing 25% spending cap. Additional restrictions are unnecessary, particularly when public schools also limit participation based on ability.

6. Pre-Approval Requirement for Co-Curricular Expenses (Section 35-111(a)(2)(F)(i)(d), Page 39)

The proposed rule states that "a parent… may only be reimbursed for a qualifying expense that is not a core educational expense if the parent receives approval from the Department before the expense is incurred."

This represents a significant shift away from the current reimbursement model and introduces a slow pre-approval process. Many co-curricular courses—including "fine arts," "STEM," "world languages," and "career and technical education"—require timely access to materials, classes, or opportunities.

Requiring advance approval for each expense may delay or prevent participation in legitimate educational activities and creates an administrative burden for families attempting to comply in good faith.

In summary, these provisions will narrow educational opportunities and create uncertainty for families attempting to comply in good faith. Clarification and flexibility in these areas would support both accountability and practical implementation.

I respectfully request reconsideration of these provisions to ensure the EFA program remains workable and accessible for homeschool families.

Thank you for your time and consideration.

Division Response: Comment considered, no changes made. The comment expresses concern regarding the requirement that a co-curricular course must be taught by a qualified teacher or instructor and requests changes be made to clarify the rule does not prevent the parents from serving as the instructor. The division wishes to clarify that this rule defines the scope of spending with respect to program funds and in no way restricts the liberty of home school parents to teach courses. However, one of the core policies of this rule is that program funds cannot be paid as labor to the parents of participating students. 6 C.A.R. § 35-111(a)(2)(E)(ii). Instructional materials can be purchased pursuant to other provisions of the rule and utilized by the parents; however, the provision regarding co-curricular courses is included in the rule to address situations where an instructor is hired to teach that material.

The comment also opposes the statutory requirements that a cocurricular course must be offered by a public school in the state which is codified in A.C.A. § 6-18-2501(13)(E) and implemented by this rule. Consequently, the concern of this comment is outside the scope of rulemaking.

The comment also objects to the limitation of technology expenses, with some exceptions, to $1,000 a year. This limitation is designed to ensure that equipment and devices are ancillary expenditures and that the majority of program funds are devoted to substantive academic materials or instruction.

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Commenter Name: Tailor Olivea, 04/07/2026

Comment: To Whom It May Concern,

I appreciate the opportunity to comment on the proposed revisions to the Education Freedom Account (EFA) rules. While I understand the intent to ensure accountability, several provisions raise concerns regarding clarity and consistency with how homeschooling is practically carried out.

I respectfully submit the following:

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For example, as a parent with a STEM background teaching advanced engineering or applied mathematics - areas explicitly included in co-curricular definition - it remains unclear whether materials for this parent-led instruction would be reimbursable.

Clarification is needed to ensure that parent-led co-curricular learning remains an eligible and supported use of EFA funds.

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In summary, these provisions will narrow educational opportunities and create uncertainty for families attempting to comply in good faith. Clarification and flexibility in these areas would support both accountability and practical implementation.

I respectfully request reconsideration of these provisions to ensure the EFA program remains workable and accessible for homeschool families.

Thank you for your time and consideration.

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The comment also opposes the statutory requirements that a cocurricular course must be offered by a public school in the state which is codified in A.C.A. § 6-18-2501(13)(E) and implemented by this rule. Consequently, the concern of this comment is outside the scope of rulemaking.

The comment also objects to the limitation of technology expenses, with some exceptions, to $1,000 a year. This limitation is designed to ensure that equipment and devices are ancillary expenditures and that the majority of program funds are devoted to substantive academic materials or instruction.

With respect to sports, a change was made from the prior version of the rule amendment that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience. A homeschool student is not prohibited from participating in competitive sports and may do so through a program outside of a public school or at his or her resident public school under A.C.A. § 6-15-509 commonly referred to as the Tim Tebow law.

Finally, the establishment of an $8,500 rollover cap for program funds was a considered policy which balanced the concerns of the comment with the general demand for program resources. The division determined that a year's worth of funding is a sufficient savings to address the comment's concerns and that any additional unused funds are better used providing other student's access to the program.

The current version of the rule requires all expenses be preapproved in order to be eligible for reimbursement. 6 CAR § 35-111(a)(2)(F). The proposed language is designed to provide added flexibility to parents for the least controversial category of expenses. If a program participant is concerned about whether an expense falls within the exception for preapproval, the participant can reach out to the department or request preapproval.

Commenter Name: Hillary Jeter, 04/07/2026

Comment: Hello,

I am an EFA funds participants, and have utilized the program for both homeschooling and private school education. Upon reading the proposed changes for the program, multiple concerns became apparent.

The language and structure of these proposed changes raise significant issues that I believe warrant careful reconsideration.

At the heart of my concern is that these rules appear to extend beyond the scope of Arkansas homeschool law and, in practice, redefine homeschooling into a more rigid, institutional model that does not reflect how home education functions or why families choose it.

One example is the definition of a "course" as requiring a predetermined syllabus. Homeschooling is intentionally flexible and individualized. Parents regularly adjust pacing, content, and methods based on a child's needs, mastery, and even life circumstances such as illness or family obligations. Requiring a fixed, pre-written syllabus imposes an unnecessary and developmentally inappropriate structure—especially for younger students—and creates a barrier to the very adaptability that makes homeschooling effective. This requirement does not align with current Arkansas law and risks excluding legitimate educational approaches simply because they do not mirror a traditional classroom model.

Similarly, the definition of "co-curricular course" is deeply concerning due to its extensive and highly specific requirements. The emphasis on "structured content," formal instructional design, alignment with standards, and delivery by an instructor with subject-matter expertise introduces a framework that closely resembles institutional schooling. This raises several issues.

First, it appears to diminish or exclude the role of the parent as the primary educator. Many homeschooling parents bring valuable real-world experience and knowledge to their children's education, even if they do not hold formal teaching credentials. Second, it restricts the use of widely accepted and effective learning methods, including informal instruction, project-based learning, and the use of online resources such as tutorials or educational platforms. Third, it risks disqualifying meaningful educational experiences—such as art exploration, photography, or hands-on STEM activities—simply because they do not fit into a narrowly defined "structured" format.

Education in a homeschool environment often happens organically and through exploration. Requiring every activity to meet institutional criteria undermines that process and excludes many legitimate pathways to learning.

The restrictions on extracurricular activities, particularly competitive sports, also raise concerns. By excluding sports that involve tryouts or ability-based participation, these rules create an inequity between homeschool and public school students. Public school students are supported in participating in competitive athletics, yet homeschool students would be denied equivalent support under the EFA program. Competitive sports are not merely recreational; they provide opportunities

for skill development, discipline, teamwork, and even access to college scholarships. Denying homeschool students access to funding for these opportunities places them at a distinct disadvantage.

Another significant issue lies in the definitions of “necessary” and “ordinary,” as well as the broader concept of “qualifying expenses.” These terms are inherently subjective and insufficiently defined. What is considered necessary or ordinary for one student may not be for another, particularly in a homeschool setting where education is tailored to the individual. Additionally, the exclusion of “hobby-based” activities is problematic and contradictory. Many career paths begin as interest-driven pursuits. Activities such as photography, aviation, agriculture, 3D printing, or athletics may initially appear recreational but often serve as the foundation for future careers or entrepreneurial opportunities.

This ambiguity creates a system where approval of expenses may vary widely depending on the individual reviewer. One family may receive approval for an educational tool or activity, while another is denied for the same request. This lack of consistency not only creates confusion but also introduces inequity and uncertainty for families trying to comply in good faith.

These concerns are further compounded by the enforcement and review provisions. The combination of subjective standards with potentially punitive consequences—such as repayment requirements, suspension, or removal from the program—places families in a precarious position. Parents who are making thoughtful, good-faith educational decisions for their children could still face penalties simply because an expense is later interpreted differently. This creates a chilling effect, discouraging participation in the program and undermining its intended purpose.

Additionally, the administrative burden imposed by these requirements cannot be overlooked. Homeschool parents would be expected to document, justify, and defend routine educational decisions to a degree that is both impractical and inconsistent with the intent of school choice. This burden will likely fall most heavily on families who lack the time, resources, or expertise to navigate complex compliance expectations—ironically limiting access for those the program is designed to support.

In summary, the proposed rules:

- Introduce requirements that exceed the scope of Arkansas homeschool law
- Impose an institutional model onto a flexible, parent-directed form of education
- Rely on subjective standards that invite inconsistent and inequitable enforcement
- Restrict access to legitimate educational opportunities, including competitive athletics and experience-based learning
- Create unnecessary administrative and compliance burdens for families

• Pair unclear standards with punitive enforcement mechanisms that place good-faith participants at risk

As an actively participating family, I ask that these concerns be reviewed and considered so that the original intent of this program is not diluted or overshadowed by restrictive and complex language.

With thanks,

Hillary Jeter

Division Response: The general concern of this comment is that the rule will act as a constraint to the flexibility that home-schooling parents have in the State of Arkansas. The division respectfully submits that this concern fails to distinguish between the law governing home schooling, which is unchanged, and the necessary accountability to protect the expenditure of public funds if the home school parents' voluntary utilizes EFA dollars. Likewise, if a parent chooses to participate in the EFA program, they continue to be able to supplement their home school education with items not funded under the rule, they simply must do so at their own expense.

Rulemaking Authority: The ADE has the legal authority to promulgate this provision. The division is required to adopt rules for the administration of the program. A.C.A. § 6-18-2503(a). Under the Administrative Procedures Act, this authorizes the department to adopt statement of general applicability and future effect that implements, interprets, or prescribes law or policy, or describes the organization, procedure, or practice of an agency. See, A.C.A. § 25-15-202(a)(9)(A).

Qualified Instructor: Comment considered, no changes made. The comment expresses concern regarding the requirement that a co-curricular course must be taught by a qualified teacher or instructor and requests changes be made to clarify the rule does not prevent the parents from serving as the instructor. The division wishes to clarify that this rule defines the scope of spending with respect to program funds and in no way restricts the liberty of home school parents to teach courses. However, one of the core policies of this rule is that program funds cannot be paid as labor to the parents of participating students. 6 C.A.R. § 35-111(a)(2)(E)(ii). Instructional materials can be purchased pursuant to other provisions of the rule and utilized by the parents; however, the provision regarding co-curricular courses is included in the rule to address situations where an instructor is hired to teach that material.

Sports: With respect to sports, a change was made from the prior version of the rule amendment that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education.

The division respectfully rejects the premise that the goal of the EFA program in the homeschool context is or should be to provide equity between public or private schools and homeschooling. The goal of the EFA program is to support parents in offering a distinct homeschooling experience by ensuring parents have access to curriculum and equipment necessary to provide high quality education. This purpose of homeschooling is to provide an experience distinct from the public or private schools.

The goal of the EFA program is not to recreate the public school experience. A homeschool student is not prohibited from participating in competitive sports and may do so through a program outside of a public school or at his or her resident public school under A.C.A. § 6-15-509 commonly referred to as the Tim Tebow law.

Ordinary and Necessary: Comment considered, no changes made. Regarding the ordinary and necessary analysis, the rule amendment seeks to formalize a necessary exercise of discretion by the division when determining whether an expense is allowable. For example, a Bunsen burner would be a qualifying expense, but it would not be necessary for the education of a kindergarten student. Likewise, the book Atlas Shrugged would be a qualifying expense, but it would not be ordinary to purchase a $1,800 first edition of the text. Allowing these hypothetical expenses to be funded with EFA dollars would be to allow program participants to unjustly enrich themselves in clear contradiction to the intent of the law. Putting this analysis in the text of the rule clarities for the division and the program participants how distinctions of this nature will be made.

***Preapproval*:** Comment considered, no changes made. The current version of the rule requires all expenses be preapproved in order to be eligible for reimbursement. 6 CAR § 35-111(a)(2)(F). The proposed language is designed to provide added flexibility to parents for the least controversial category of expenses. If a program participant is concerned about whether a expense falls within the exception for preapproval, the participant can reach out to the department or request preapproval.

Commenter Name: Michele Rowland, 04/07/2026

Comment: With the current rule proposals my main concern is how the freedom of homeschooling our children is being ripped away from us. With the proposed rule changes you now require a "qualified teacher" for extra-curriculars. Not ONLY does this require MORE EFA funding going towards the exorbitant fees of the teachers and leaving families with less funding for other needs it also takes away from farming or homesteading families that don't require the need of someone "qualified" to teach their children what they themselves can do freely due to experience of living that life. It also says that parents aren't educated enough to teach their own children home economics…budgeting…entrepreneurship…life skills. The VERY basics of homeschooling is being able to educate our children on OUR terms as fit for OUR children…NOT the states. The stipulation agreed upon by every EFA family is annual testing. It should remain as a stipulation but as an every semester and not annually in the spring only. There also needs to be strict guidelines with vendors and their pricing…a CAP on their charges to save EFA funding. The proposed rule changes needs more time to be considered and to allow for changes as needed for EFA families and not things from the minds of the dept. Our needs as EFA families need to be considered FIRST.

Preapproval times are going to far outweigh direct payments, reimbursements and thus cause further delays in the needs of families. Companies are going to have no choice but to cancel orders as their payments aren't being met by EFA due to approval times. It's already happening and has with me on several occasions. It should be simple to see what's considered an educational need and move on. Things that seem outlandish should definitely get preapproval waitlisted until the need is specified with documentation. Other then that this program is about the children and the parents having the freedom to educate their own children in a more safe and healthy environment compared to today's public or private schools. Thanks!

Michele Rowland

Division Response:

Qualified Instructor: Comment considered, no changes made. The comment expresses concern regarding the requirement that a co-curricular course must be taught by a qualified teacher or instructor and requests changes be made to clarify the rule does not prevent the parents from serving as the instructor. The division wishes to clarify that this rule defines the scope of spending with respect to program funds and in no way restricts the liberty of home school parents to teach courses. However, one of the core policies of this rule is that program funds cannot be paid as labor to the parents of participating students. 6 C.A.R. § 35-111(a)(2)(E)(ii). Instructional materials can be purchased pursuant to other provisions of the rule and utilized by the parents; however, the provision regarding co-curricular courses is included in the rule to address situations where an instructor is hired to teach that material.

***Preapproval*:** Comment considered, no changes made. The current version of the rule requires all expenses be preapproved in order to be eligible for reimbursement. 6 CAR § 35-111(a)(2)(F). The proposed language is designed to provide added flexibility to parents for the least controversial category of expenses. If a program participant is concerned about whether a expense falls within the exception for preapproval, the participant can reach out to the department or request preapproval.

Commenter Name: Michaela Christian, 04/07/2026

Comment: Dear Department of Education / EFA Program Team,

I am writing as a parent and EFA participant to share my thoughts regarding the proposed rule changes that would prohibit the use of EFA funds for extracurricular activities that require tryouts or limit participation based on ability.

I want to begin by saying that I understand and support the need for accountability and reasonable spending limits within the program. Establishing clear guidelines and caps can help ensure funds are used responsibly and fairly. However, I respectfully disagree with restricting EFA funds from being used for certain types of physical education and extracurricular activities—specifically those that involve skill-based placement or competitive advancement.

To share a personal example, my daughter has been involved in gymnastics since she was 2 years old and is now 6. This past year, she was able to move up based on her skill level and participate in league competitions at her gym. Since then, I have watched her confidence grow tremendously. She has become more disciplined, motivated, and proud of what she can accomplish. She currently trains three days a week and truly loves the sport.

Gymnastics, by nature, requires evaluation and placement for both safety and proper development. Advancing levels or making a team is not about exclusion—it ensures children are placed where they can safely learn and succeed. She is now working toward making the competitive team, which would allow her to compete across Arkansas. Opportunities like this would not be financially possible for our family without EFA support.

What is most concerning is the inconsistency this creates when compared to public school opportunities. Public schools use taxpayer funds to support extracurricular athletics such as basketball, volleyball, and cheerleading—many of which require tryouts and limit participation based on ability. Students who make those teams are supported using public funds. Under the proposed changes, however, families who have chosen alternative education paths would be denied access to similar opportunities simply because those programs involve evaluation or selection.

This creates an inequitable situation and contradicts the purpose of the EFA program, which is to expand educational freedom and allow families to make the best choices for their children.

Physical education is a critical part of a well-rounded education. Programs like gymnastics provide not only physical benefits, but also teach discipline, perseverance, confidence, and goal-setting. These are valuable life skills that should not be limited based on the structure of the program.

Rather than restricting access to entire categories of activities, I would respectfully encourage maintaining flexibility in how EFA funds can be used for physical education. If needed, reasonable caps or guidelines could be implemented to ensure fairness and responsible use of funds without removing access to meaningful and developmentally appropriate opportunities.

Thank you for your time, consideration, and continued efforts to support Arkansas families. I respectfully ask that you reconsider this portion of the proposed rules and allow families the ability to choose the best physical education opportunities for their children.

Sincerely,
Michaela Christian

Division Response:

Sports: With respect to sports, a change was made from the prior version of the rule amendment that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational

experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education.

The division respectfully rejects the premise that the goal of the EFA program in the homeschool context is or should be to provide equity between public or private schools and homeschooling. The goal of the EFA program is to support parents in offering a distinct homeschooling experience by ensuring parents have access to curriculum and equipment necessary to provide high quality education. This purpose of homeschooling is to provide an experience distinct from the public or private schools.

The goal of the EFA program is not to recreate the public school experience. A homeschool student is not prohibited from participating in competitive sports and may do so through a program outside of a public school or at his or her resident public school under A.C.A. § 6-15-509 commonly referred to as the Tim Tebow law.

Commenter Name: Jonathan Phillips, 04/07/2026

Comment: To Whom It May Concern,

I appreciate the opportunity to comment on the proposed revisions to the Education Freedom Account (EFA) rules.

I understand the intent is to ensure accountability; however, several provisions raise concerns regarding clarity and consistency with how homeschooling is practically carried out.

I respectfully submit the following:

1. Co-Curricular Instruction Requirement (Section 35-102 6.A.vii)

The proposed definition of a "co-curricular course" specifies that delivery must be by an "instructor, teacher, or provider with subject-matter knowledge or experience." The current language implies that instruction must be provided by a third-party provider.

This creates uncertainty as to whether parent-led instruction would qualify, and whether associated curriculum, materials, and supplies would be considered allowable expenses. To clarify, this concern is not about reimbursing a parent for their time, but about allowing EFA funds to cover the books, materials, and supplies used in legitimate parent-led instruction.

For example, as a parent with a STEM background teaching accounting or finance - areas explicitly included in co-curricular definition - it remains unclear whether materials for this parent-led instruction would be reimbursable.

Clarification is needed to ensure that parent-led co-curricular learning remains an eligible and supported use of EFA funds.

2. Limitation to Public School-Aligned Coursework (Section 35-102 6.A.x)

This rule limits qualifying expenses to coursework offered in Arkansas public schools. This raises a few important questions:

Will an exhaustive list of courses taught in public schools be provided, along with full course descriptions?

Will advanced or specialized courses be eligible if not explicitly offered in public schools? For example, if an introductory aviation class is available in public school, would an advanced aviation course be an eligible expense?

Many homeschool families pursue specialized, interest-driven learning that does not fit within a traditional course catalog but still represents meaningful education.

3. Exclusion of "Hobby-Based" Activities (Pages 8, 47, and 48)

The exclusion of "hobby-based" activities is ambiguous and subjective as many careers begin as interest-driven pursuits. Activities such as aviation, agriculture, baking, or skilled trades may be labeled as hobbies but are also legitimate professional pathways.

Without clear definitions, this standard may lead to inconsistent and inequitable determinations.

4. Technology Spending Cap

The requirement that technology purchases exceeding $1,000 per year must meet a "private school requirement," "institution of higher education requirement," or be deemed necessary by a "qualified professional" does not reflect the realities of homeschooling. Parents are responsible for selecting appropriate tools based on their child's educational needs, and this added layer of approval introduces unnecessary barriers and limits flexibility.

5. Exclusion of Competitive Sports

The exclusion of activities involving "tryouts" eliminates access to many standard athletic opportunities. Competitive sports align with physical education goals and are already subject to an existing 25% spending cap. Additional restrictions are unnecessary, particularly when public schools also limit participation based on ability.

6. Pre-Approval Requirement for Co-Curricular Expenses (Section 35-111(a)(2)(F)(i)(d), Page 39)

The proposed rule states that "a parent… may only be reimbursed for a qualifying expense that is not a core educational expense if the parent receives approval from the Department before the expense is incurred."

This represents a significant shift away from the current reimbursement model and introduces a slow pre-approval process. Many co-curricular courses—including "fine arts," "STEM," "world languages," and "career and technical education"—require timely access to materials, classes, or opportunities.

Requiring advance approval for each expense may delay or prevent participation in legitimate educational activities and creates an administrative burden for families attempting to comply in good faith.

Summary

These provisions will narrow educational opportunities and create uncertainty for families attempting to comply in good faith. Clarification and flexibility in these areas would support both accountability and practical implementation.

I respectfully request reconsideration of these provisions to ensure the EFA program remains workable and accessible for homeschool families.

Thank you for your time and consideration.

Jonathan Phillips

Division Response: Comment considered, no changes made. The comment expresses concern regarding the requirement that a co-curricular course must be taught by a qualified teacher or instructor and requests changes be made to clarify the rule does not prevent the parents from serving as the instructor. The division wishes to clarify that this rule defines the scope of spending with respect to program funds and in no way restricts the liberty of home school parents to teach courses. However, one of the core policies of this rule is that program funds cannot be paid as labor to the parents of participating students. 6 C.A.R. § 35-111(a)(2)(E)(ii). Instructional materials can be purchased pursuant to other provisions of the rule and utilized by the parents; however, the provision regarding co-curricular courses is included in the rule to address situations where an instructor is hired to teach that material.

The comment also opposes the statutory requirements that a cocurricular course must be offered by a public school in the state which is codified in A.C.A. § 6-18-2501(13)(E) and implemented by this rule. Consequently, the concern of this comment is outside the scope of rulemaking.

The comment also objects to the limitation of technology expenses, with some exceptions, to $1,000 a year. This limitation is designed to ensure that equipment and devices are ancillary expenditures and that the majority of program funds are devoted to substantive academic materials or instruction.

With respect to sports, a change was made from the prior version of the rule amendment that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public

school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience. A homeschool student is not prohibited from participating in competitive sports and may do so through a program outside of a public school or at his or her resident public school under A.C.A. § 6-15-509 commonly referred to as the Tim Tebow law.

Finally, the establishment of an $8,500 rollover cap for program funds was a considered policy which balanced the concerns of the comment with the general demand for program resources. The division determined that a year's worth of funding is a sufficient savings to address the comment's concerns and that any additional unused funds are better used providing other student's access to the program.

The current version of the rule requires all expenses be preapproved in order to be eligible for reimbursement. 6 CAR § 35-111(a)(2)(F). The proposed language is designed to provide added flexibility to parents for the least controversial category of expenses. If a program participant is concerned about whether an expense falls within the exception for preapproval, the participant can reach out to the department or request preapproval.

Commenter Name: Desiree McCain, 04/07/2026

Comment: Dear Arkansas Department of Education,

I am writing to express my concern regarding the recent changes to the Education Freedom Account (EFA) program.

Like many families, we were encouraged by the original intent of this program—to provide meaningful flexibility and empower parents to make educational decisions tailored to their children. However, the recent rule changes appear to move away from that intent and toward increased restriction and standardization.

The newly imposed limitations on spending categories, particularly the cap on extracurricular, physical education, and enrichment-related expenses, are especially concerning. For families utilizing nontraditional education paths such as homeschooling, these are not supplemental—they are core components of a complete and effective education.

Additionally, the increasing complexity surrounding application timelines, compliance requirements, and allowable expenses creates barriers for families who are attempting to participate in good faith. These changes risk discouraging participation or limiting the program's usefulness for those it was originally designed to support.

I respectfully ask that the Department reconsider these restrictions and place greater emphasis on preserving flexibility for families. At a minimum, I urge you to seek and incorporate direct feedback from participating families before implementing further changes.

Please also clarify whether additional restrictions or requirements are being considered for future implementation, as this uncertainty makes it difficult for families to plan their children's education with confidence.

Thank you for your time and consideration. I would appreciate any response or guidance you can provide regarding these concerns.

Sincerely,

Desiree McCain
479-549-5875

Division Response: The general concern of this comment is that the rule will act as a constraint to the flexibility that home-schooling parents have in the State of Arkansas. The division respectfully submits that this concern fails to distinguish between the law governing home schooling, which is unchanged, and the necessary accountability to protect the expenditure of public funds if the home school parents' voluntary utilizes EFA dollars. Likewise, if a parent chooses to participate in the EFA program, they continue to be able to supplement their home school education with items not funded under the rule, they simply must do so at their own expense.

Sports: With respect to sports, a change was made from the prior version of the rule amendment that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education.

Commenter Name: Kristen Colton, 04/07/2026

Comment: I am a homeschooler veteran-I have homeschooled all eight of my children, 4 who are now in college, 2 who are National Merit Scholars, 4 still at home.

First of all I want to thank you for the EFA bill that has been so wonderful for our family. As the primary educator of our children, I have chosen to stay home which has limited our salary. The EFA funds have opened up therapy for my dyslexic child and she is thriving like she never has. It has afforded opportunities for my children to learn archery, thanks to the extra curricular option, and most importantly it has allowed my oldest to participate in online synchronous classes of high caliber with our homeschooling program in CA.

I want to express my concern about the new language- the new definition of "core educational expenses" versus "qualifying expenses." I have read the family council's e-mail on this topic and

I agree with them. Right now I am waiting up to a month for reimbursement for my daughter's dyslexia therapy to be reimbursed. We are not living paycheck to paycheck so I am able to absorb this but it is frustrating and challenging. The family council seems to believe this language change will only make the reimbursement process even more cumbersome and longer. And quite honestly, we have chosen to use reimbursement for the majority of our expenses because it is cheaper than those that are listed on the market place.

I am also concerned that this language allows lawmakers and those reviewing the reimbursements to limit items that we might view as core. For example, for us, Catholic faith courses are core curriculum but I know they are not for the public school or even for evangelicals. Changing the language would potentially discriminate against us, specifically our right to practice our religion as we may not get certain books and other materials (including the online class my daughter is taking-Sacred Scripture which costs $585 for the year) to be reimbursed. How sad that she would not be able to learn our faith and how sad that AR, one of the most open states to freedoms would limit this. Please consider how this language may be interpreted in the future, how it allows for a slippery slope and do not approve the change.

Thank you
Kristen Colton

Division Response:

***Preapproval*:** Comment considered, no changes made. The current version of the rule requires all expenses be preapproved in order to be eligible for reimbursement. 6 CAR § 35-111(a)(2)(F). The proposed language is designed to provide added flexibility to parents for the least controversial category of expenses. If a program participant is concerned about whether a expense falls within the exception for preapproval, the participant can reach out to the department or request preapproval.

***Faith based curriculum*:** Comment considered, no changes made. Nothing in the prosed amendment to the rule prohibits faith based curriculum.

Commenter Name: Amanda Senske, 04/07/2026

Comment: To Whom it May Concern,

I am writing today as a concerned parent over some of the proposed changes to the EFA program.

1. The wording in some areas is very confusing, particularly in the area regarding teaching co-curriculars. I assume that it is referring only to vendors who are paid but the wording could also be interpreted as parents not being able to teach co-curriculars if they do not meet the requirements proposed.

2. The technology limit is too stiff. I agree that younger grades could certainly get away with staying under $1000 however in older grades that will be difficult, especially for students new to

the program who are in need of a new computer. For example, my 1st grader and 3rd grader only needed a new computer this year. My 8th grader needed a new computer this year as well, however she enters high school next year and is wanting to get into photography as well as other STEM related learning. If we had to purchase a camera and software and anything else on top of the computer it would be impossible with the hard cap on technology.

3. Confusion over co-curriculars. For example, currently I am teaching one of my students how to sew as I have been sewing for a very long time. However she is wanting to get into more complicated things that I can't teach her but I can easily get books for her to teach herself. Is this still going to be allowed or will we have to find a qualified teacher.

4. Books in general. My kids love to read and we use books for much of our learning. Currently my understanding is that all books are covered expenses, even books for recreational reading. Will this still be the case? I certainly hope so.

5. Religious studies. Will we still be able to purchase bible studies and curriculum that includes religious wording or teaches science from a creationist point of view?

6. Kindergarten. Will we be able to purchase items for kindergarteners that don't relate directly to education. For example a sensory or water table. Currently items like that are approved expenses but I worry about if they will still be available when my youngest becomes eligible for kindergarten.

Overall I agree that there needs to be some clarification for items. However I think that the first pace we should be changing things is among the marketplace vendors. There are many vendors on the marketplace who have huge markups on items when purchasing through the marketplace vs purchasing out of pocket. There are also many items on the marketplace that are not approved expenses but are available to purchase, it's very confusing. Having a detailed list of items that are specifically not allowed would also be very helpful.

As a long time broke homeschool parent I love this program and am very grateful for the things that it has allowed me to do and purchase for my kids. I hope that it continues to be around for a long time.

Thank you,
Amanda Senske
--
Sometimes you have to jump into the darkness to find the light.

Division Response:

Qualified Instructor: Comment considered, no changes made. The comment expresses concern regarding the requirement that a co-curricular course must be taught by a qualified teacher or instructor and requests changes be made to clarify the rule does not prevent the parents from serving as the instructor. The division wishes to clarify that this rule defines the scope of spending with respect to program funds and in no way restricts the liberty of home school parents to teach

courses. However, one of the core policies of this rule is that program funds cannot be paid as labor to the parents of participating students. 6 C.A.R. § 35-111(a)(2)(E)(ii). Instructional materials can be purchased pursuant to other provisions of the rule and utilized by the parents; however, the provision regarding co-curricular courses is included in the rule to address situations where an instructor is hired to teach that material.

***Faith based curriculum*:** Comment considered, no changes made. Nothing in the prosed amendment to the rule prohibits faith based curriculum.

Ordinary and Necessary: Comment considered, no changes made. Regarding the ordinary and necessary analysis, the rule amendment seeks to formalize a necessary exercise of discretion by the division when determining whether an expense is allowable. For example, a Bunsen burner would be a qualifying expense, but it would not be necessary for the education of a kindergarten student. Likewise, the book Atlas Shrugged would be a qualifying expense, but it would not be ordinary to purchase a $1,800 first edition of the text. Allowing these hypothetical expenses to be funded with EFA dollars would be to allow program participants to unjustly enrich themselves in clear contradiction to the intent of the law. Putting this analysis in the text of the rule clarities for the division and the program participants how distinctions of this nature will be made.

Commenter Name: Erika Dison, 04/07/2026

Comment: Dear Arkansas Department of Education,

I am writing to provide public comment on the newly proposed rules for the Arkansas Education Freedom Account (EFA) program.

As a parent, I value the intent behind the EFA program to expand educational opportunities and empower families to choose what works best for their children. However, I am deeply concerned that the proposed rules, as written, could make the program overly restrictive and ultimately defeat the purpose of offering true educational freedom.

In particular, I am concerned about the uncertainty surrounding parent-led instruction for co-curricular subjects. The proposed rules include a broad list of co-curricular areas, many of which fall under STEM and other core skill-building disciplines, yet it is unclear whether families can still utilize funds for materials, books, or resources if a parent is the one providing instruction. For many homeschool families, parent-led education is foundational, and limiting access to resources in these areas would be a significant setback.

Additionally, tying allowable educational opportunities primarily to what is offered within public schools raises concerns. One of the greatest strengths of homeschooling and alternative education models is the ability to pursue advanced, specialized, or nontraditional courses that may not be available in a traditional public school setting. Restricting access in this way could limit students' ability to fully explore their interests and potential.

The vague exclusion of "hobby-based" activities is another area of concern. Many skills that may begin as hobbies, such as coding, music, art, entrepreneurship, or agriculture, can and often do lead to viable career paths. Without clear definitions, families may be discouraged from investing in meaningful educational experiences that fall outside a narrow interpretation of traditional academics.

I am also concerned about the $1,000 cap on technology purchases and the additional requirements needed to exceed that limit. In today's educational landscape, technology is not a luxury but a necessity. For families educating multiple children or utilizing specialized programs, this cap may create unnecessary barriers.

Further, the exclusion of competitive sports that require tryouts could limit opportunities for students who thrive in structured, high-level athletic environments. Athletics often play a critical role in developing discipline, teamwork, and even opening doors for future scholarships and career opportunities.

The proposed shift to a pre-approval process for co-curricular expenses also raises concerns about added administrative burden and delays. One of the key benefits of the EFA program is flexibility, and requiring pre-approval for a wide range of expenses could make it difficult for families to respond to their children's evolving educational needs in a timely manner.

Taken together, these proposed changes risk creating an intensely strict EFA program that undermines the very flexibility and innovation it was designed to support. I am especially concerned about the potential downstream impact on homeschooling in Arkansas. Increased restrictions, unclear guidelines, and added administrative hurdles could discourage families from participating and may unintentionally limit the freedoms that homeschool families currently rely on.

I respectfully urge the Department to reconsider these provisions and work toward a framework that preserves accountability while still allowing families the flexibility to provide a truly individualized education.

Thank you for your time and consideration.

Sincerely,

Erika Dison
ekdison@gmail.com

Division Response: The general concern of this comment is that the rule will act as a constraint to the flexibility that home-schooling parents have in the State of Arkansas. The division respectfully submits that this concern fails to distinguish between the law governing home schooling, which is unchanged, and the necessary accountability to protect the expenditure of public funds if the home school parents' voluntary utilizes EFA dollars. Likewise, if a parent chooses to participate in the EFA program, they continue to be able to supplement their home

school education with items not funded under the rule, they simply must do so at their own expense.

Qualified Instructor: Comment considered, no changes made. The comment expresses concern regarding the requirement that a co-curricular course must be taught by a qualified teacher or instructor and requests changes be made to clarify the rule does not prevent the parents from serving as the instructor. The division wishes to clarify that this rule defines the scope of spending with respect to program funds and in no way restricts the liberty of home school parents to teach courses. However, one of the core policies of this rule is that program funds cannot be paid as labor to the parents of participating students. 6 C.A.R. § 35-111(a)(2)(E)(ii). Instructional materials can be purchased pursuant to other provisions of the rule and utilized by the parents; however, the provision regarding co-curricular courses is included in the rule to address situations where an instructor is hired to teach that material.

Co-Curricular*:* Comment considered, no changes made. This comment appears to express concern regarding the statutory requirements that a cocurricular course must be offered by a public school in the state. This requirement is codified in Ark. Code Ann. § 6-18-2501(13)(E) and implemented by this rule. Consequently, the concern of this comment is outside the scope of rulemaking.

Sports: With respect to sports, a change was made from the prior version of the rule amendment that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education.

Preapproval**:** Comment considered, no changes made. The current version of the rule requires all expenses be preapproved in order to be eligible for reimbursement. 6 CAR § 35-111(a)(2)(F). The proposed language is designed to provide added flexibility to parents for the least controversial category of expenses. If a program participant is concerned about whether a expense falls within the exception for preapproval, the participant can reach out to the department or request preapproval.

Commenter Name: Morgan Jones, 04/07/2026

Comment: To Whom It May Concern,

I appreciate the opportunity to comment on the proposed revisions to the Education Freedom Account (EFA) rules. While I understand the intent to ensure accountability, several provisions raise concerns regarding clarity and consistency with how homeschooling is practically carried out.

I respectfully submit the following:

1. Co-Curricular Instruction Requirement (Section 35-102 6.A.vii)

The proposed definition of a "co-curricular course" specifies that delivery must be by an "instructor, teacher, or provider with subject-matter knowledge or experience." The current language implies that instruction must be provided by a third-party provider.

This creates uncertainty as to whether parent-led instruction would qualify, and whether associated curriculum, materials, and supplies would be considered allowable expenses. To clarify, this concern is not about reimbursing a parent for their time, but about allowing EFA funds to cover the books, materials, and supplies used in legitimate parent-led instruction.

For example, as a parent with a STEM background teaching advanced engineering or applied mathematics - areas explicitly included in co-curricular definition - it remains unclear whether materials for this parent-led instruction would be reimbursable.

Clarification is needed to ensure that parent-led co-curricular learning remains an eligible and supported use of EFA funds.

2. Limitation to Public School-Aligned Coursework (Section 35-102 6.A.x)

This rule limits qualifying expenses to coursework offered in Arkansas public schools. This raises important questions:

Will an exhaustive list of courses taught in public schools be provided, along with full course descriptions?
Will advanced or specialized courses be eligible if not explicitly offered in public schools? For example, if an introductory aviation class is available in public school, would an advanced aviation course be an eligible expense?
Many homeschool families pursue specialized, interest-driven learning that does not fit within a traditional course catalog but still represents meaningful education.

3. Exclusion of "Hobby-Based" Activities (Pages 8, 47, and 48)

The exclusion of "hobby-based" activities is ambiguous and subjective. Many careers begin as interest-driven pursuits. Activities such as aviation, agriculture, baking, or skilled trades may be labeled as hobbies but are also legitimate professional pathways.

Without clear definitions, this standard may lead to inconsistent and inequitable determinations.

4. Technology Spending Cap

The requirement that technology purchases exceeding $1,000 per year must meet a "private school requirement," "institution of higher education requirement," or be deemed necessary by a "qualified professional" does not reflect the realities of homeschooling. Parents are responsible for

selecting appropriate tools based on their child's educational needs, and this added layer of approval introduces unnecessary barriers and limits flexibility.

5. Exclusion of Competitive Sports

The exclusion of activities involving "tryouts" eliminates access to many standard athletic opportunities. Competitive sports align with physical education goals and are already subject to an existing 25% spending cap. Additional restrictions are unnecessary, particularly when public schools also limit participation based on ability.

6. Pre-Approval Requirement for Co-Curricular Expenses (Section 35-111(a)(2)(F)(i)(d), Page 39)

The proposed rule states that "a parent… may only be reimbursed for a qualifying expense that is not a core educational expense if the parent receives approval from the Department before the expense is incurred."

This represents a significant shift away from the current reimbursement model and introduces a slow pre-approval process. Many co-curricular courses—including "fine arts," "STEM," "world languages," and "career and technical education"—require timely access to materials, classes, or opportunities.

Requiring advance approval for each expense may delay or prevent participation in legitimate educational activities and creates an administrative burden for families attempting to comply in good faith.

In summary, these provisions will narrow educational opportunities and create uncertainty for families attempting to comply in good faith. Clarification and flexibility in these areas would support both accountability and practical implementation.

I respectfully request reconsideration of these provisions to ensure the EFA program remains workable and accessible for homeschool families.

Thank you for your time and consideration.

Morgan Jones, mother of Rafe Jones, EFA participant.

Division Response: Comment considered, no changes made. The comment expresses concern regarding the requirement that a co-curricular course must be taught by a qualified teacher or instructor and requests changes be made to clarify the rule does not prevent the parents from serving as the instructor. The division wishes to clarify that this rule defines the scope of spending with respect to program funds and in no way restricts the liberty of home school parents to teach courses. However, one of the core policies of this rule is that program funds cannot be paid as labor to the parents of participating students. 6 C.A.R. § 35-111(a)(2)(E)(ii). Instructional materials can be purchased pursuant to other provisions of the rule and utilized by the parents;

however, the provision regarding co-curricular courses is included in the rule to address situations where an instructor is hired to teach that material.

The comment also opposes the statutory requirements that a cocurricular course must be offered by a public school in the state which is codified in A.C.A. § 6-18-2501(13)(E) and implemented by this rule. Consequently, the concern of this comment is outside the scope of rulemaking.

The comment also objects to the limitation of technology expenses, with some exceptions, to $1,000 a year. This limitation is designed to ensure that equipment and devices are ancillary expenditures and that the majority of program funds are devoted to substantive academic materials or instruction.

With respect to sports, a change was made from the prior version of the rule amendment that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience. A homeschool student is not prohibited from participating in competitive sports and may do so through a program outside of a public school or at his or her resident public school under A.C.A. § 6-15-509 commonly referred to as the Tim Tebow law.

Finally, the establishment of an $8,500 rollover cap for program funds was a considered policy which balanced the concerns of the comment with the general demand for program resources. The division determined that a year's worth of funding is a sufficient savings to address the comment's concerns and that any additional unused funds are better used providing other student's access to the program.

The current version of the rule requires all expenses be preapproved in order to be eligible for reimbursement. 6 CAR § 35-111(a)(2)(F). The proposed language is designed to provide added flexibility to parents for the least controversial category of expenses. If a program participant is concerned about whether an expense falls within the exception for preapproval, the participant can reach out to the department or request preapproval.

Commenter Name: Ariel Williams, 04/07/2026

Comment: Good afternoon ,

I am writing to submit public comment regarding the proposed changes to the Arkansas Education Freedom Account (EFA) program.

As a homeschooling parent, I appreciate the intent to provide oversight and prevent misuse of funds. However, several of the proposed changes appear to limit the flexibility and effectiveness of the program in ways that may ultimately hinder student outcomes rather than support them.

First, the proposed restrictions around parent-led instruction and co-curricular activities create unnecessary uncertainty. Homeschool education often relies on parents tailoring instruction to their child's specific needs, including in STEM and specialized subjects. Limiting or questioning this flexibility undermines one of the core strengths of homeschooling.

Second, tying eligible educational opportunities primarily to what is offered in public schools is overly restrictive. Many families utilize EFA funds specifically because public school options do not meet their child's academic, developmental, or vocational needs. Educational value should not be defined solely by public school availability.

Third, the exclusion of "hobby-based" activities fails to recognize that many of these activities—such as coding, robotics, music, and skilled trades—are pathways to real-world careers and valuable skill development.

Additionally, the $1,000 technology cap is insufficient, particularly for students pursuing STEM-related learning. Technology is not supplemental in these cases—it is essential.

The shift to a pre-approval process for expenses is also concerning. Delays in approval could significantly slow access to curriculum and resources, disrupting the learning process for students.

The exclusion of competitive sports and certain equipment costs raises further concerns about fairness and consistency, especially when similar opportunities are available within public school systems.

Finally, several portions of the proposed language are vague and open to interpretation, including definitions related to "instructional settings," "qualified providers," and "academic alignment." This lack of clarity could lead to inconsistent enforcement and unnecessary barriers for families.

I respectfully ask that these rules be reconsidered and revised to better reflect the intent of the EFA program: to provide families with the freedom and flexibility to choose the educational path that best serves their children.

Thank you for your time and consideration.

Sincerely,
Ariel Williams

Division Response: The general concern of this comment is that the rule will act as a constraint to the flexibility that home-schooling parents have in the State of Arkansas. The division respectfully submits that this concern fails to distinguish between the law governing home schooling, which is unchanged, and the necessary accountability to protect the expenditure of public funds if the home school parents' voluntary utilizes EFA dollars. Likewise, if a parent

chooses to participate in the EFA program, they continue to be able to supplement their home school education with items not funded under the rule, they simply must do so at their own expense.

Qualified Instructor: Comment considered, no changes made. The comment expresses concern regarding the requirement that a co-curricular course must be taught by a qualified teacher or instructor and requests changes be made to clarify the rule does not prevent the parents from serving as the instructor. The division wishes to clarify that this rule defines the scope of spending with respect to program funds and in no way restricts the liberty of home school parents to teach courses. However, one of the core policies of this rule is that program funds cannot be paid as labor to the parents of participating students. 6 C.A.R. § 35-111(a)(2)(E)(ii). Instructional materials can be purchased pursuant to other provisions of the rule and utilized by the parents; however, the provision regarding co-curricular courses is included in the rule to address situations where an instructor is hired to teach that material.

Co-Curricular*:* Comment considered, no changes made. This comment appears to express concern regarding the statutory requirements that a cocurricular course must be offered by a public school in the state. This requirement is codified in Ark. Code Ann. § 6-18-2501(13)(E) and implemented by this rule. Consequently, the concern of this comment is outside the scope of rulemaking.

$1,000.00 Technology Cap: Comment considered, no changes made. This comment appears to express concern regarding the limitation of technology expenses, with some exceptions, to $1,000 a year. This limitation is designed to ensure that equipment and devices are ancillary expenditures and that the majority of program funds are devoted to substantive academic materials or instruction.

Preapproval**:** Comment considered, no changes made. The current version of the rule requires all expenses be preapproved in order to be eligible for reimbursement. 6 CAR § 35-111(a)(2)(F). The proposed language is designed to provide added flexibility to parents for the least controversial category of expenses. If a program participant is concerned about whether a expense falls within the exception for preapproval, the participant can reach out to the department or request preapproval.

Sports: With respect to sports, a change was made from the prior version of the rule amendment that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education.

The division respectfully rejects the premise that the goal of the EFA program in the homeschool context is or should be to provide equity between public or private schools and homeschooling. The goal of the EFA program is to support parents in offering a distinct homeschooling experience by ensuring parents have access to curriculum and equipment necessary to provide high quality

education. This purpose of homeschooling is to provide an experience distinct from the public or private schools.

The goal of the EFA program is not to recreate the public school experience. A homeschool student is not prohibited from participating in competitive sports and may do so through a program outside of a public school or at his or her resident public school under A.C.A. § 6-15-509 commonly referred to as the Tim Tebow law.

Commenter Name: Shannon Speake, 04/07/2026

Comment: To Whom It May Concern,

Thank you for the opportunity to comment on the proposed revisions to the Education Freedom Account (EFA) rules. While I appreciate the intent to ensure accountability, several provisions raise concerns regarding clarity and alignment with how homeschooling is practically implemented.

I respectfully submit the following:

1. Co-Curricular Instruction Requirement (Section 35-102 6.A.vii)

The definition of a "co-curricular course" requires instruction by an "instructor, teacher, or provider with subject-matter knowledge or experience," which appears to imply a third-party provider. This creates uncertainty about whether parent-led instruction qualifies and whether associated materials are reimbursable.

This concern is not about compensating parents for their time, but about allowing EFA funds to cover legitimate materials used in parent-led instruction. For example, a parent with a STEM background teaching advanced engineering or applied mathematics may be unclear whether materials for such instruction are eligible. Clarification is needed to ensure parent-led co-curricular learning remains supported.

2. Limitation to Public School-Aligned Coursework (Section 35-102 6.A.x)
Limiting expenses to coursework offered in Arkansas public schools raises several questions:

- Will a comprehensive list of eligible courses and descriptions be provided?
- Will advanced or specialized courses qualify if not explicitly offered?

Homeschool education often includes specialized, interest-driven learning that may not align with a traditional public school catalog but still provides meaningful educational value.

3. Exclusion of "Hobby-Based" Activities (Pages 8, 47, and 48)

The term “hobby-based” is vague and subjective. Many legitimate career paths—such as aviation, agriculture, baking, or skilled trades—can be labeled as hobbies. Without clear definitions, this standard may lead to inconsistent and inequitable decisions.

4. Technology Spending Cap

Requiring additional justification for technology purchases over $1,000—such as alignment with institutional requirements or approval by a qualified professional—does not reflect the realities of homeschooling. Parents are responsible for selecting appropriate tools, and this requirement adds unnecessary barriers.

5. Exclusion of Competitive Sports

Excluding activities involving tryouts limits access to standard athletic opportunities. Competitive sports support physical education goals and are already subject to a 25% spending cap. Additional restrictions appear unnecessary.

6. Pre-Approval Requirement for Co-Curricular Expenses (Section 35-111(a)(2)(F)(i)(d), Page 39)

Requiring pre-approval for non-core expenses represents a significant shift from the current reimbursement model. Many co-curricular opportunities—such as fine arts, STEM, world languages, and career education—require timely access. A pre-approval process may delay or prevent participation and adds administrative burden for families acting in good faith.

Conclusion

These provisions risk narrowing educational opportunities and creating uncertainty for families. Greater clarity and flexibility would better support both accountability and practical implementation.

I respectfully request reconsideration to ensure the EFA program remains accessible and workable for homeschool families.

Thank you for your time and consideration.

~ Shannon Speake

Division Response: Comment considered, no changes made. The comment expresses concern regarding the requirement that a co-curricular course must be taught by a qualified teacher or instructor and requests changes be made to clarify the rule does not prevent the parents from serving as the instructor. The division wishes to clarify that this rule defines the scope of spending with respect to program funds and in no way restricts the liberty of home school parents to teach courses. However, one of the core policies of this rule is that program funds cannot be paid as labor to the parents of participating students. 6 C.A.R. § 35-111(a)(2)(E)(ii). Instructional materials can be purchased pursuant to other provisions of the rule and utilized by the parents;

however, the provision regarding co-curricular courses is included in the rule to address situations where an instructor is hired to teach that material.

The comment also opposes the statutory requirements that a cocurricular course must be offered by a public school in the state which is codified in A.C.A. § 6-18-2501(13)(E) and implemented by this rule. Consequently, the concern of this comment is outside the scope of rulemaking.

The comment also objects to the limitation of technology expenses, with some exceptions, to $1,000 a year. This limitation is designed to ensure that equipment and devices are ancillary expenditures and that the majority of program funds are devoted to substantive academic materials or instruction.

With respect to sports, a change was made from the prior version of the rule amendment that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience. A homeschool student is not prohibited from participating in competitive sports and may do so through a program outside of a public school or at his or her resident public school under A.C.A. § 6-15-509 commonly referred to as the Tim Tebow law.

Finally, the establishment of an $8,500 rollover cap for program funds was a considered policy which balanced the concerns of the comment with the general demand for program resources. The division determined that a year's worth of funding is a sufficient savings to address the comment's concerns and that any additional unused funds are better used providing other student's access to the program.

The current version of the rule requires all expenses be preapproved in order to be eligible for reimbursement. 6 CAR § 35-111(a)(2)(F). The proposed language is designed to provide added flexibility to parents for the least controversial category of expenses. If a program participant is concerned about whether an expense falls within the exception for preapproval, the participant can reach out to the department or request preapproval.

Commenter Name: Erin Lachowsky, Homeschooler, 04/07/2026

Comment: To whom it may concern:

This is my first year participating in the ***Educational Freedom Account*** program. As a homeschooler, I have been very thankful to have the state investing in my children's education the way it has invested in countless public school educations, including my own, many years ago. However, recent proposed changes have me questioning whether the state actually endorses educational freedom at all. As we began the year, a few guidelines were communicated about

spending limits and allowable expenses. However, as the year has progressed, the rules have changed and the allowable expense list has shrunk *without notice* and, in fact, without any semblance of consistency. I have heard from homeschoolers who made purchases based on what they believed was reasonable and based on what had been approved for others, only to find out weeks later that their requests were denied and they were out the money that they had expected to be reimbursed. It now feels like we're all just guessing what is in the mind of the EFA employees about what ***Educational Freedom*** looks like and entails. And now, based on the proposed changes for next year, I find that the "freedom" part is further curtailed to restrict the qualifications of instructors, the inclusion of extracurricular equipment, and in fact the very means of achieving "future readiness for enrollment, enlistment, or employment."

First of all, limiting co or extracurricular courses to those NOT taught by the parent means that if I want to teach my children to play the piano (as I can and have), I would not be considered a qualified instructor. The expense of a keyboard and music would not be covered, despite the fact that I am teaching my children for free. Perhaps I need to document every area of experience that I have, or gain a license to teach piano? But, increasing regulation and licensing rules does not feel or sound very much like educational freedom. As another example, should my own children be excluded from the co-op classes that I teach within my degree field? Restricting parents from teaching or leading in their areas of expertise is not only arbitrary, it also literally undermines what homeschooling is *and* wastes state resources on paid instruction that parents can otherwise provide. And all of that ignores the fact that some activities and classes can be led by someone without prior experience. Everyone begins somewhere. Every teacher has a first year. This rule implies that parents do not have any qualifications. As a tax paying citizen with an advanced degree and professional licensure, I resent the implication.

Regarding the rules for sports, I continually read that qualifying expenses should be similar to what is accessible to public schoolers, but there are *many* try-out based sports in public schools (golf? tennis? cheerleading?), and every piece of equipment is provided by the school. That not only does not sound like freedom, it also does not sound equitable.

Finally, I am appalled by the limitation on hobby based supplies. Evidence suggests that children, teens, and adults with active hobbies have better mental health outcomes and wellbeing throughout their lives. Hobbies often turn into professions, small businesses, and sometimes entire corporations, and hobbies preserve knowledge, traditions, and craftsmanship. If the goal of the LEARNS Act is to foster 1) educational *freedom,* 2) the well-being of students and future citizens, and 3) the economic benefit of the state of Arkansas, how can it possibly justify cutting off support for the very seeds of tomorrow's flourishing? In a way, homeschooling IS hobbies. It's about pursuing very niche interests in order to create a love of learning, problem solving, and self-improvement. Are these not the VERY traits we want in future citizens? How very short sighted it would be to end support for this form of exploration and education.

In taking a chance on parents and homeschoolers, the state of Arkansas did something great both for its families and for itself, but if it continues to change course and attempt to micromanage those families, it will not be providing educational freedom at all. The LEARNS Act already provides clear consequences for those who abuse it, so the stated revisions mostly punish the vast majority

who are participating in the program in good faith. Please consider revising or abandoning these changes.

Sincerely,

Erin Lachowsky

Division Response: The general concern of this comment is that the rule will act as a constraint to the flexibility that home-schooling parents have in the State of Arkansas. The division respectfully submits that this concern fails to distinguish between the law governing home schooling, which is unchanged, and the necessary accountability to protect the expenditure of public funds if the home school parents' voluntary utilizes EFA dollars. Likewise, if a parent chooses to participate in the EFA program, they continue to be able to supplement their home school education with items not funded under the rule, they simply must do so at their own expense.

Qualified Instructor: Comment considered, no changes made. The comment expresses concern regarding the requirement that a co-curricular course must be taught by a qualified teacher or instructor and requests changes be made to clarify the rule does not prevent the parents from serving as the instructor. The division wishes to clarify that this rule defines the scope of spending with respect to program funds and in no way restricts the liberty of home school parents to teach courses. However, one of the core policies of this rule is that program funds cannot be paid as labor to the parents of participating students. 6 C.A.R. § 35-111(a)(2)(E)(ii). Instructional materials can be purchased pursuant to other provisions of the rule and utilized by the parents; however, the provision regarding co-curricular courses is included in the rule to address situations where an instructor is hired to teach that material.

Sports: With respect to sports, a change was made from the prior version of the rule amendment that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education.

The division respectfully rejects the premise that the goal of the EFA program in the homeschool context is or should be to provide equity between public or private schools and homeschooling. The goal of the EFA program is to support parents in offering a distinct homeschooling experience by ensuring parents have access to curriculum and equipment necessary to provide high quality education. This purpose of homeschooling is to provide an experience distinct from the public or private schools.

The goal of the EFA program is not to recreate the public school experience. A homeschool student is not prohibited from participating in competitive sports and may do so through a program outside

of a public school or at his or her resident public school under A.C.A. § 6-15-509 commonly referred to as the Tim Tebow law.

Commenter Name: Gabrielle Seewald, Parent, 04/07/2026

Comment: Dear Arkansas Department of Education,

My name is Gabrielle Seewald, and I am a homeschooling mother in Arkansas with four children using Education Freedom Accounts. This program has been a beautiful gift to our family. It has allowed us to provide a rich, fulfilling education tailored to each child's needs, and they are learning more than ever before.

Two of my children are significantly dyslexic. For them, I use the Orton-Gillingham approach, a proven multisensory method that helps them learn the way their brains need. One child in particular struggles deeply and requires intense, frequent tutoring from a specialized tutor. The annual EFA funding does not cover the full cost of this level of support, so I have been carefully saving the unused portion of our account each year to afford consistent tutoring sessions in the future.

The proposed rule change to cap rollover balances at $8,500 would prevent us from continuing to save for this essential help. Without the ability to accumulate funds over time, my child will not receive the intensive intervention he needs to thrive. This directly impacts his ability to learn to read and succeed academically.

Please reconsider this change to the rollover limit. Families like mine rely on the flexibility of these accounts to meet the real, ongoing needs of children with learning differences. The EFA program is working—please don't take away the tools that make it possible for us to give our children the education they deserve.

Thank you for your time and consideration.

Sincerely,

Gabrielle Seewald

Division Response:

$8,500.00 Rollover Cap: Comment considered, no changes made. The establishment of an $8,500 rollover cap for program funds was a considered policy which balanced the concerns of the comment with the general demand for program resources. The division determined that a year's worth of funding is a sufficient savings to address the comment's concerns and that any additional unused funds are better used providing other student's access to the program.

Commenter Name: Katie Inouye, 04/07/2026

Comment: To whom it may concern, I am writing in regards to the proposed changes to rules for the Arkansas EFA program. The purpose of this rule, as stated (https://dese.ade.arkansas.gov/Files/6CARpt.35-_Agency_Draft_-_PC2_Legal.pdf), is to provide greater educational opportunities for the students of Arkansas and for parents as they seek educational solutions and curricula that fit the needs of their families, and I am highly concerned that the proposed rule changes will do the opposite.

The wording of these proposed changes seems to imply that there is a clear distinction between core curricular activities and co-curricular activities and classifies subjects such as fine arts, STEM, world languages, and career education as co-curricular subjects; however, the ADE has a separate document for public schools that lists each of these categories on the list of required high school courses (https://dese.ade.arkansas.gov/Files/AR_Thirty-Eight_Required_High_School_Courses__LS.pdf)

Section 6(B) under 6 CAR § 35-102. Definitions. is entirely subjective. The listed classes could be considered either core curricular or co-curricular, depending on the individual student and their educational trajectory. If I, as a homeschool teacher, decide to teach my child about STEM as part of their core curriculum within regular instructional hours in our home, then EFA funding should cover the curriculum and educational supplies for that in home class. If public school students are to have access to these classes and educational supplies, there should be equal opportunity for homeschoolers to have access to these classes and supplies. Online classes are not sufficient to teach many subjects that need hands-on learning and experience, and families who are lower income and/or live in more rural areas may not have access to a variety of in-person classes with outside instructors. In addition, not all homeschool families desire to outsource their children's education through co-curricular classes. Many parents are fully equipped to teach the classes on the ADE list above without outsourcing those classes to a "professional." Requiring a fixed, pre-written syllabus imposes an unnecessary and developmentally inappropriate structure—especially for younger students—and creates a barrier to the very adaptability that makes homeschooling effective. This requirement does not align with current Arkansas law and risks excluding legitimate educational approaches simply because they do not mirror a traditional classroom model.

Another proposed rule concern is the addition of 6 CAR § 35-114. Ordinary Expense—Criteria. And 6 CAR § 35-115. Necessary Expense—Criteria.

Unless the ADE intends to implement a requirement for career course trajectory to be mapped out for each individual student starting in elementary grades, the ability to make informed decisions regarding what educational expenses directly support said student's career progress and preparation seems impossible. It is unreasonable to expect, for example, a 7th grader to know whether or not an educational course is meeting a career-training goal. In fact, many of the required core classes do not actually prepare students for their future careers and once the student has passed the required class, they do not use the material again in the future. Once again, the proposed rules in this section are subjective to information and interpretation. Implementation of these rules would require a lot more resources from the ADE and create hassle and frustration for families as they seek educational solutions based on their students needs.

These terms are inherently subjective and insufficiently defined. What is considered necessary or ordinary for one student may not be for another, particularly in a homeschool setting where education is tailored to the individual. Additionally, the exclusion of "hobby-based" activities is problematic and contradictory. Many career paths begin as interest-driven pursuits. Activities such as photography, aviation, 3D printing, or athletics may initially appear recreational but often serve as the foundation for future careers or entrepreneurial opportunities.

Homeschool parents should be considered qualified professionals when determining needs of the student and class materials needed. The $1000 for technology should be adjusted for inflation as time goes on? Especially if it is meant to be comprehensive of all technology and electronics for the entire year.

This ambiguity creates a system where approval of expenses may vary widely depending on the individual reviewer. One family may receive approval for an educational tool or activity, while another is denied for the same request. This lack of consistency not only creates confusion but also introduces inequity and uncertainty for families trying to comply in good faith.
In summary, the proposed rules:

Introduce requirements that exceed the scope of Arkansas homeschool law

Impose an institutional model onto a flexible, parent-directed form of education

Rely on subjective standards that invite inconsistent and inequitable enforcement

Restrict access to legitimate educational opportunities, including experience-based learning

Create unnecessary administrative and compliance burdens for families and ADE employees

Thank you for your attention to my concerns, and those of many other Arkansas students and parents. We appreciate your time and effort to provide educational resources to Arkansas children!

Division Response: Comment considered, no changes made. The general concern of this comment is that the rule will act as a constraint to the flexibility that home-schooling parents have in the State of Arkansas. The division respectfully submits that this concern fails to distinguish between the law governing home schooling, which is unchanged, and the necessary accountability to protect the expenditure of public funds if the home school parents' voluntary utilizes EFA dollars. Likewise, if a parent chooses to participate in the EFA program, they continue to be able to supplement their home school education with items not funded under the rule, they simply must do so at their own expense.

The comment expresses concern regarding the requirement that a co-curricular course must be taught by a qualified teacher or instructor and requests changes be made to clarify the rule does not prevent the parents from serving as the instructor. The division wishes to clarify that this rule defines the scope of spending with respect to program funds and in no way restricts the liberty of home school parents to teach courses. However, one of the core policies of this rule is that program funds cannot be paid as labor to the parents of participating students. 6 C.A.R. § 35-

111(a)(2)(E)(ii). Instructional materials can be purchased pursuant to other provisions of the rule and utilized by the parents; however, the provision regarding co-curricular courses is included in the rule to address situations where an instructor is hired to teach that material.

Regarding the ordinary and necessary analysis, the rule amendment seeks to formalize a necessary exercise of discretion by the division when determining whether an expense is allowable. For example, a Bunsen burner would be a qualifying expense, but it would not be necessary for the education of a kindergarten student. Likewise, the book Atlas Shrugged would be a qualifying expense, but it would not be ordinary to purchase a $1,800 first edition of the text. Allowing these hypothetical expenses to be funded with EFA dollars would be to allow program participants to unjustly enrich themselves in clear contradiction to the intent of the law. Putting this analysis in the text of the rule clarities for the division and the program participants how distinctions of this nature will be made.

Commenter Name: Christine Keeter, 04/07/2026

Comment: To Whom It May Concern,

I appreciate the opportunity to comment on the proposed revisions to the Education Freedom Account (EFA) rules. While I understand the intent to ensure accountability, several provisions raise concerns regarding clarity and consistency with how homeschooling is practically carried out.

I respectfully submit the following:

1. Co-Curricular Instruction Requirement (Section 35-102 6.A.vii)

The proposed definition of a "co-curricular course" specifies that delivery must be by an "instructor, teacher, or provider with subject-matter knowledge or experience." The current language implies that instruction must be provided by a third-party provider.

This creates uncertainty as to whether parent-led instruction would qualify, and whether associated curriculum, materials, and supplies would be considered allowable expenses. To clarify, this concern is not about reimbursing a parent for their time, but about allowing EFA funds to cover the books, materials, and supplies used in legitimate parent-led instruction.

For example, as a parent with a STEM background teaching advanced engineering or applied mathematics - areas explicitly included in co-curricular definition - it remains unclear whether materials for this parent-led instruction would be reimbursable.

Clarification is needed to ensure that parent-led co-curricular learning remains an eligible and supported use of EFA funds.

2. Limitation to Public School-Aligned Coursework (Section 35-102 6.A.x)

This rule limits qualifying expenses to coursework offered in Arkansas public schools. This raises important questions:

Will an exhaustive list of courses taught in public schools be provided, along with full course descriptions?

Will advanced or specialized courses be eligible if not explicitly offered in public schools? For example, if an introductory aviation class is available in public school, would an advanced aviation course be an eligible expense?

Many homeschool families pursue specialized, interest-driven learning that does not fit within a traditional course catalog but still represents meaningful education.

3. Exclusion of "Hobby-Based" Activities (Pages 8, 47, and 48)

The exclusion of "hobby-based" activities is ambiguous and subjective. Many careers begin as interest-driven pursuits. Activities such as aviation, agriculture, baking, or skilled trades may be labeled as hobbies but are also legitimate professional pathways.

Without clear definitions, this standard may led to inconsistent and inequitable determinations.

4. Technology Spending Cap

The requirement that technology purchases exceeding $1,000 per year must meet a "private school requirement," "institution of higher education requirement," or be deemed necessary by a "qualified professional" does not reflect the realities of homeschooling. Parents are responsible for selecting appropriate tools based on their child's educational needs, and this added layer of approval introduces unnecessary barriers and limits flexibility.

5. Exclusion of Competitive Sports

The exclusion of activities involving "tryouts" eliminates access to many standard athletic opportunities. Competitive sports align with physical education goals and are already subject to an existing 25% spending cap. Additional restrictions are unnecessary, particularly when public schools also limit participation based on ability.

6. Pre-Approval Requirement for Co-Curricular Expenses (Section 35-111(a)(2)(F)(i)(d), Page 39)

The proposed rule states that "a parent… may only be reimbursed for a qualifying expense that is not a core educational expense if the parent receives approval from the Department before the expense is incurred."

This represents a significant shift away from the current reimbursement model and introduces a slow pre-approval process. Many co-curricular courses—including "fine arts," "STEM," "world

languages," and "career and technical education"—require timely access to materials, classes, or opportunities.

Requiring advance approval for each expense may delay or prevent participation in legitimate educational activities and creates an administrative burden for families attempting to comply in good faith.

In summary, these provisions will narrow educational opportunities and create uncertainty for families attempting to comply in good faith. Clarification and flexibility in these areas would support both accountability and practical implementation.

I respectfully request reconsideration of these provisions to ensure the EFA program remains workable and accessible for homeschool families.

Thank you for your time and consideration.

Christine Keeter

Division Response: Comment considered, no changes made. The EFA program is designed to prevent parents from incurring upfront costs given that the only time upfront costs would be at issue is when reimbursements are utilized rather than invoicing or selecting items in the marketplace.

The establishment of an $8,500 rollover cap for program funds was a considered policy which balanced the concerns of the comment with the general demand for program resources. The division determined that a year's worth of funding is a sufficient savings to address the comment's concerns and that any additional unused funds are better used providing other student's access to the program.

Regarding the ordinary and necessary analysis, the rule amendment seeks to formalize a necessary exercise of discretion by the division when determining whether an expense is allowable. For example, a Bunsen burner would be a qualifying expense, but it would not be necessary for the education of a kindergarten student. Likewise, the book Atlas Shrugged would be a qualifying expense, but it would not be ordinary to purchase a $1,800 first edition of the text. Allowing these hypothetical expenses to be funded with EFA dollars would be to allow program participants to unjustly enrich themselves in clear contradiction to the intent of the law. Putting this analysis in the text of the rule clarifies for the division and the program participants how distinctions of this nature will be made.

Finally, the division respectfully contradicts the assertion that a program participant is less able to utilize the program due to this amendment and rejects the assertion that program participants are required to put forward their own funds in order to fully patriciate in the program.

Commenter Name: Nichole Nabholz, Homeschool Parent, 04/07/2026

Comment: Good morning,

I wanted to write a quick note in response to the proposed changes to LEARNS.

First off, I am a homeschooling mom in my 7th year of homeschooling. My family has been so blessed by the EFA program, making educational purchases, tutoring options, and more available to us that weren't previously. I am truly grateful.

I understand there is a desire to improve what is currently in place. I agree with that. Currently what is in operation is somewhat loose and undefined. It allows for unscrupulous people to take advantage of the system. Improvement is needed. But what I'm reading is not just improvement, it's a fundamental shift from one extreme to the other. This proposal, if implemented, would translate into stifling overregulation. It would make LEARNS EFA nearly unusable for many important educational purposes. I believe it also represents a much larger overhead burden on the state. If the state can not efficiently clear approval requests, they will build up. And more staff will be needed to field the requests.

If approved as proposed, I think LEARNS in the upcoming years will just become a private school funding mechanism. Most homeschool families will not be able to effectively utilize the funds. And as a homeschool parent who has benefitted from this program, this concerns me.

Thank you for your work on this. This is a hard task. And I wish you the best as you try to land in a reasonable place.

Nicole Nabholz

Sent from my iPhone

Division Response: Comment received, no changes made.

Commenter Name: Heather-Marie Wells, 04/07/2026

Comment: To the education committee,

I have several concerns with the suggested new rule changes for the EFA program.

6 CAR § 35-102. Definitions. 6Avii Is delivered by an instructor, teacher, or provider with subject-matter knowledge or experience;

I'm concerned that this means these subjects will not be funded unless the parents is demeamed "qualified" and there is not any indication of what qualifies as "subject matter knowledge or experience."

This really flies in the face of the point of homeschooling - for the parent to teach their child and would mean a lot of subjects would no longer be eligible for funding unless outsourced. This seems

like a huge over reach for ADE and against the point of the EFA funding and AR homeschool laws in general.

If ADE is trying to say only “qualified” individuals can teach co-curriculars, I believe they should consider a different rule for various ages of students. To teach elementary students art, music, and various STEM classes is no different then teaching reading, math, social studies, and science at those levels and this would allow families to save up more money to outsource classes for older students when the time comes.

However, We live in a day and age where we have access to so much information in the form of wonderful book curriculum as well as video tutorials, why would ADE not fund parents getting curriculum on subject matter and the supplies needed to teach the subject instead of relaying on outsourcing the subjects?

If this is not what ADE is trying to say I believe the rules need to be updated to include a clause indicating a parent with curriculum is allowed to teach these subjects. And reviewers need to understand that if curriculum is submitted as justification for a purchase it should be approved.

6 CAR § 35-102. Definitions. 12Avi Extra-curriculars Is conducted or overseen by a coach, instructor, mentor, or other adult with similar qualifications not to include the student’s parent.

Does this mean that a parent can’t be paid to be the coach, instructor, mentor, or other adult, but can be a volunteer coach, instructor, mentor, or adult?

If it is ok for the parent to volunteer to be in any of those positions this clause should be updated to reflect that. If it really means the parent can’t be involved, again, this flies in the face of the point of homeschooling - for the parent to teach their child. Which I also want to point out is a living example to students of civic duty, pride, and community service which ADE has indicated in the past is important for students to learn.

A number of extracurricular activities depending on parent volunteers to even exist. Scouts, community sports leagues, etc. The registration fees for these activities never go to the supervising adult, they are used for facilities usage, supplies, membership, etc. So why are parents being excluded from this if they are volunteers. If the concern is that the parent can’t be paid, the language should be updated to reflect this issue. If there is a concern that the parent is the only supervisor such as 1:1 golf coaching or 1:1 swimming and ADE is concerned about funding that experience, then please specifically call that out rather than a blanket no parent. The language could be updated to paid or sole supervision.

6 CAR § 35-102. Definitions. 12C

We have an obesity problem in nation and it would be nice to see ADE being more supportive of how these funds can be used for PE. I feel there is a sense of discrimination by limiting sports teams which are mostly played by boys while dance (mostly used by girls) has no limits.

No competition fees and related mileage feels more reasonable then no teams that have tryouts. The public school teams often have tryouts, tryouts are also seen for dance, band, choir, theater because there are only so many slots but no mention is made of excluding those. Just like in the real world there are only so many job positions per application. It's a part of life and could be a good learning experience for students. It feels like ADE is just trying to come up with excuses for further limiting the 25% that can be used on PE. If sports are already being limited to 25% that can only be used for registration fees or lessons and not competion fees, travel, or equipment why does the type of team need to be further limited. It feels like there is very little this category can even be used for.

It would be wonderful if ADE could help find reasonable solutions - PE is a big concern. Several areas in our state are really rural with no access to classes, gyms, or community centers. Rather than saying no to trampolines, playsets, etc. You could come up with a list of suggestions that would be approved. Would it be so horrible if simple things like jump ropes, balls, hula hoops, or suggest PE books/curriculum or things of other modest costs would be approved and ADE let parents know that's what would qualify?

In three separate places ADE refers to "hobby-based" activities 22A, 6 CAR § 35-114. Ordinary Expense—Criteria b1, and 6 CAR § 35-117. Implementation and Administration d

Please define "hobby-based" because in this day and age one person's hobby is another persons vocation, art, agriculture or other educational subject.

I understand that ADE is probably concerned about the number of participants requesting greenhouses and chicken coops/runs. However we are an agrarian state and food insecurities in the state also make it important that students learn about growing their own food and raising animals that contribute to that. If there are concerns about the amount of money being spent on specific items or subjects I would rather see more percentage caps or specific limits. ADE has done a great job saying no live animals (even though that's not even mentioned in these rules). How hard would be to say no more than x pounds of planting soil? No greenhouses bigger than x?

6 CAR § 35-102. Definitions. Qvc …l in order to exceed one thousand dollars ($1,000) in aggregate annual costs for technological devices;

I'm concerned that a $1000 limit is being put on technology per year. For families just getting started who need a computer and accessories (mouse, headphones), software, adaptive technology, and printer that is not anywhere near enough to get started. Then as students get older and get into lessons that require more computing power such as video or audio production or photography again these is not enough to cover even basic technology. Our society is such now that these are the growing fields for employment, yet ADE does not seem to be supporting students to learn in these fields but setting such a low amount. I would rather see a percentage limit for this category so that it can grow with a students needs as well as with inflation needs, but I also believe it should be up to the legislature to set this limit and not ADE as it has in other categories.

6 CAR § 35-105. Agreement and funds transfer. i1 EFA has a balance of more than eight thousand five hundred dollars ($8,500) or the amount set forth in Arkansas Code § 6-18-2505(a), whichever is less;

I'm against lowering the role over amount from 20K to 8,500K. Again I believe this is short sighted of ADE concern the costs of educating a student. These funds are already less than a public school student gets on average for a year. As students get older costs increase, as well as issues with inflation and tariffs, letting students keep more roll over money in their accounts allows for more future planning and coverage of costs. Also having more money will in particular be more important if ADE really is trying to change the rules to make it more prevalent that to use funds a parent would need to outsource more classes.

Reimbursements need pre-approval 6 CAR Section 35-111(F)(i)(d) "a parent of a participating student may only be reimbursed for a qualifying expense that is not a core educational expense if the parent receives approval from the Department before the expense is incurred." The definition of "Core Educational Expenses" in 6 CAR Section 35-102(4)(B) does not include supplies for courses in the list of what is considered to be "Core Educational Expenses. I believe this will create more burdens on families and further delays within a system that is already overtaxed. Requests for reimbursements and approvals are already taking more than a month now. This new rule will make the workload even larger and cause more delays.

On the whole I feel that ADE is being too board and vague with these new rules. I believe they are trying to target specific changes that ADE wants to make without being specific and I fear it is going too far. If there are concerns about the amount of money being spent on specific items or subjects I would rather see more percentage caps or specific limits. How hard would be to say no decorative bookcases or tables rather than eliminating it as an eligible expense all together? If you are concerned with greenhouses, chicken coops, 3d printers put limits on those items.

ADE says it wants to be transparent, but it doesn't feel that way. These rule changes weren't even shared directly with program participants for comment. Participants got them from third party advocates. Why weren't they included in the weekly emails? Why when ADE makes mid-year updates are those not shared? There have been a number of instances where items were approved in the fall semester but then stopped being approved in the spring semester without notice in the weekly emails. Parents depend on this knowledge to make sure they are following the guidelines and being fiscally responsible. It's not fair to accuse of us of abusing the funds when the line is constantly shifting.

All the new rules seem to be targeted at the parents, where ore the new rules for vendors? Why are they allowed to make such large mark-ups in the marketplace? Also why are there no proposed improvements to the marketplace such as eliminating ineligible items or at least getting them labeled that they are no eligible expenses for our program to make it easier for parents to not make mistakes in requesting these items?

I really hope that the committee will not be voting on the new rule changes at the Thursday April 9 meeting when public comments close on April 7. A day is not nearly enough time for your to give thoughtful consideration to the concerns being submitted by the tax payers.

Sincerely,

Heather Marie Wells

Division Response:

***Qualified Professional*:** The comment expresses concern regarding the requirement that a co-curricular course must be taught by a qualified teacher or instructor and requests changes be made to clarify the rule does not prevent the parents from serving as the instructor. The division wishes to clarify that this rule defines the scope of spending with respect to program funds and in no way restricts the liberty of home school parents to teach courses. However, one of the core policies of this rule is that program funds cannot be paid as labor to the parents of participating students. 6 C.A.R. § 35-111(a)(2)(E)(ii). Instructional materials can be purchased pursuant to other provisions of the rule and utilized by the parents; however, the provision regarding co-curricular courses is included in the rule to address situations where an instructor is hired to teach that material.

Team Sports: With respect to sports, a change was made from the prior version of the rule amendment that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education.

***$1,000.00 Technology Cap*:** The comment also objects to the limitation of technology expenses, with some exceptions, to $1,000 a year. This limitation is designed to ensure that equipment and devices are ancillary expenditures and that the majority of program funds are devoted to substantive academic materials or instruction.

***$8,500.00 Rollover Cap*:** The establishment of an $8,500 rollover cap for program funds was a considered policy which balanced the concerns of the comment with the general demand for program resources. The division determined that a year's worth of funding is a sufficient savings to address the comment's concerns and that any additional unused funds are better used providing other student's access to the program.

***Reimbursements*:** The current version of the rule requires all expenses be preapproved in order to be eligible for reimbursement. 6 CAR § 35-111(a)(2)(F). The proposed language is designed to provide added flexibility to parents for the least controversial category of expenses. If a program participant is concerned about whether a expense falls within the exception for preapproval, the participant can reach out to the department or request preapproval.

Commenter Name: Amber Kennon, 04/07/2026

Comment: Governor Sarah Huckabee Sanders & the Arkansas Department of Education:

I am a long-time conservative homeschool mother of 4 from North Central Arkansas. The proposed rules (6 CAR § 35-101 et seq., May 12, 2025 draft) systematically exceed the authorizing statute (Ark. Code Ann. § 6-18-2501 et seq., the LEARNS Act) and directly contradict Arkansas's long-standing homeschool law (§ 6-15-501 et seq.).

They impose new restrictions, subjective standards, pre-approvals, caps, and administrative burdens that the statute never contemplated. Governor Sarah Huckabee Sanders has repeatedly described the EFA program as a tool for parental empowerment and universal education freedom, not bureaucratic control. Her statements emphasize that "parents' choice, not random geography, should be the primary determining factor," that Arkansas is leding an "education freedom revolution," and that families should access funds for "the school that best meets their needs, whether it be private, public, parochial, or homeschool."

The rules draft instead builds a larger oversight apparatus that micromanages exactly the families the Governor sought to benefit.

Arkansas homeschool law (§ 6-15-501 et seq.) is deliberately minimal: parents file a one-page notice of intent, assume full responsibility for their child's education, and face no state-mandated subjects, curriculum approval, teacher qualifications, assessments, or portfolio requirements. The EFA statute was written to expand those freedoms with flexible funding and a broad catch-all for "any other educational expense approved by the Division" (§ 6-18-2503(11)(B)(xi)). It directs the Department to remove unnecessary barriers to service providers (§ 6-18-2504(b)(1)) and limits oversight to basic audits for fraud/misuse. The draft rules ignore these directives and layer on dozens of new mandates.

Below is a comprehensive, section-by-section extraction of every material overreach. I group them by theme for clarity, with exact rule citations, the conflicting statute/homeschool law language, and the conflict with Governor Sanders' stated intent.

1. Micromanagement of Qualifying Expenses & Purchases (Biggest Departure from Statutory Breadth)

*Rules add restrictive definitions, caps, pre-approvals, and subjective tests nowhere in the statute.

- §§ 35-102(4), (26), 35-114, 35-115, 35-117: New "core educational expenses," "ordinary," and "necessary" multi-factor tests requiring "primarily instructional," "aligned with recognized curricular practices," "documented learning objective," "future readiness" for enrollment/enlistment/employment, and exclusion of "primarily recreational or hobby-based" items. Creates a non-qualifying list via committee/specialist review. "Hobbies" vs Skilled trades can be subjective and are very individualized.

- § 35-102(26)(R)–(S): 25% caps on transportation, extracurriculars, field trips (Arkansas-only); competitive sports equipment/travel explicitly banned.

- § 35-102(26)(Q): Tech devices subject to annual duplication review, $1,000+ personal-device ban unless extra proof provided, rigid approved sub-list.

- § 35-111(a)(2)(F)–(I): Non-core items require prior pre-approval; parents or anyone at the student's address is barred from direct payment except for narrow pre-approved reimbursements.

Statute contrast: § 6-18-2503(11) lists examples but ends with the unlimited catch-all "(xi) Any other educational expense approved by the Division." No "ordinary/necessary" tests, no percentage caps, no pre-approvals, no prohibited lists. Oversight is post-use audits for fraud (§ 6-18-2504(b)(2)–(3)), not pre-vetting.

Governor contrast: She has celebrated EFAs as letting families "customize their child's education" without bureaucratic hurdles. Impact: This turns flexible parental spending into a permission-based system that will further burden busy parents and overwhelm already strained ADE staff, who are not able to handle the reimbursements and direct payments to vendors promptly, as is with the small staff that is working on this task.

2. New Curriculum & Instructional Structure Mandates (Violates Homeschool Law's Minimalism)

*Rules impose state-defined structure on families who choose homeschooling precisely to avoid it.

- § 35-102(6): "Co-curricular course" definition with 10 strict criteria** (must complement core curriculum, have syllabus/learning objectives, instructor qualifications, alignment to standards, etc.); some limited to public-school offerings.

- §§ 35-102(18)–(19): Full-time providers (learning pods, micro-schools, co-ops) must cover math, ELA, social studies, and science.

- § 35-112: Mandatory testing (norm-referenced or state exam) for K-10 full-time homeschooled students; alternate assessment/portfolio only for severe disabilities.

- § 35-106(d): Academic growth monitoring with mandatory intervention plans, probation, and potential account closure for lack of "demonstrated growth."

Statute/homeschool law contrast: § 6-18-2503(5) and (26) require participating schools to offer a full curriculum, but homeschoolers remain under § 6-15-501 et seq. No mandated subjects, no testing, no portfolios, no growth metrics. The EFA statute contains no academic probation or intervention plan requirement.

Governor contrast: Her vision is "matching every student with the learning environment where they can succeed", including unstructured or parent-designed homeschooling, not forcing alignment to state standards.

3. Direct Penalty on Homeschool Parents Who Operate Co-ops or Host Classes

*Rules treat parent-providers as suspects instead of empowering them to teach their children along with other children in a group setting. This is unfair to students whose parents are EFA vendors and teaching other students along with their own children, which is common in many homeschool settings.

- § 35-111(a)(2)(E)–(F): "Parents of a participating student" and "an individual residing at the same address" may not receive payment from the EFA except for narrow preapproved reimbursements.

- §§ 35-102(9), (18)–(19), 35-107(d): Full-time/part-time student-facing providers (including parent-run co-ops) face extra attestations, curriculum disclosure, testing duties, and background-check/fingerprinting burdens.

Statute contrast: § 6-18-2507 and § 6-18-2504(b)(1) explicitly direct ADE to remove unnecessary barriers to service providers and allow broad participation (including part-time tutors, co-ops, contracted educators). No parent-payment ban exists.

Governor contrast: She has highlighted thousands of homeschool families successfully using EFAs for "the educational path that best fits them." Penalizing the very co-ops and parent-led classes that make homeschooling scalable contradicts this.

4. Expanded Provider Approval, Tuition Veto, and Operational Oversight

- § 35-107: Extra site visits, detailed curriculum/resource disclosure for full-time providers, financial viability/surety-bond hurdles beyond statute minimums.

- § 35-107(h)(5): ADE may prohibit schools/providers with "unreasonable or arbitrary" tuition increases (statute only requires general anti-inflation measures).

Statute contrast: § 6-18-2507 lists basic eligibility (accreditation progress, background checks, non-discrimination, fiscal soundness) and limits ADE to enforcing those. No tuition veto power, no curriculum disclosure for non-schools.

5. Overall Administrative Burden & Philosophy Shift

- New processes in §§ 35-111, 35-113 (expense reevaluations, specialist justifications, non-qualifying lists, individual pre-approvals).

- § 35-102(31): New "Student Growth and Development" definition pushing everything toward structured, state-aligned activities.

- Rollover caps, quarterly payment rules, and probation mechanisms add layers of compliance.

Statute contrast: The law focuses on parent-driven use with minimal upfront barriers and targeted post-use audits. It does not authorize creating a parallel regulatory regime for homeschoolers.

In conclusion, the Slippery Slope:

These rules are exactly the bureaucratic creep the Governor warned against when she championed LEARNS as a "conservative blueprint" for parental rights. They transform a freedom-enhancing account into a new Department of Education oversight program that second-guesses every purchase and lesson plan. If left unchanged, they will deter innovative homeschool co-ops, burden busy families and already-overloaded ADE staff, and erode the very parental authority Arkansas law has protected for decades.

Proposed Solution: Tax Refund Alternative

Where parents cannot or choose not to meet the new structured curriculum, testing, growth plan, or administrative requirements, the rules should include an opt-out. A direct tax refund equal to the EFA amount (or 90% of foundation funding). This honors existing homeschool law, avoids micromanagement, and still delivers the Governor's promise of freedom and opportunity. It prevents the program from forcing families into a bureaucratic box or penalizing non-traditional approaches, and saves the state on high overhead costs to administer the program.

I would appreciate a response to the issues addressed.

Thank you for your time.

Amber Kennon

Division Response: The general concern of this comment is that the rule will act as a constraint to the flexibility that home-schooling parents have in the State of Arkansas. The division respectfully submits that this concern fails to distinguish between the law governing home schooling, which is unchanged, and the necessary accountability to protect the expenditure of public funds if the home school parents' voluntary utilizes EFA dollars.

***Ordinary and Necessary*:** Regarding the ordinary and necessary analysis, the rule amendment seeks to formalize a necessary exercise of discretion by the division when determining whether an expense is allowable. For example, a Bunsen burner would be a qualifying expense, but it would not be necessary for the education of a kindergarten student. Likewise, the book Atlas Shrugged would be a qualifying expense, but it would not be ordinary to purchase a $1,800 first edition of the text. Allowing these hypothetical expenses to be funded with EFA dollars would be to allow program participants to unjustly enrich themselves in clear contradiction to the intent of the law. Putting this analysis in the text of the rule clarities for the division and the program participants how distinctions of this nature will be made.

***$1,000.00 Technology Cap*:** The comment also objects to the limitation of technology expenses, with some exceptions, to $1,000 a year. This limitation is designed to ensure that equipment and devices are ancillary expenditures and that the majority of program funds are devoted to substantive academic materials or instruction.

***Reimbursement*:** The current version of the rule requires all expenses be preapproved in order to be eligible for reimbursement. 6 CAR § 35-111(a)(2)(F). The proposed language is designed to provide added flexibility to parents for the least controversial category of expenses. If a program participant is concerned about whether a expense falls within the exception for preapproval, the participant can reach out to the department or request preapproval.

***Sports*:** With respect to sports, a change was made from the prior version of the rule amendment that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education.

Commenter Name: Grant Nabholz, 04/07/2026

Comment: Good morning,

I wanted to write a quick note in response to the proposed changes to LEARNS. I understand there is a desire to improve what is currently in place. I agree with that. Currently what is in operation is somewhat loose and undefined. It allows for unscrupulous people to take advantage of the system. Improvement is needed. But what I'm reading is not just improvement, it's a fundamental shift from one extreme to the other. This proposal, if implemented, would translate into stifling overregulation. It would make LEARNS EFA nearly unusable for many important educational purposes. I believe it also represents a much larger overhead burden on the state. If the state can not efficiently clear approval requests, they will build up. And more staff will be needed to field the requests.

If approved as proposed, I think LEARNS in the upcoming years will just become a private school funding mechanism. Most homeschool families will not be able to effectively utilize the funds.

Thank you for your work on this. This is a hard task. And I wish you the best as you try to land in a reasonable place.

Grant Nabholz

Division Response: Comment received, no changes made.

Commenter Name: Amber Rice, Homeschool Parent, 04/07/2026

Comment: Amber Rice
11101 Short Road
Bentonville, AR 72712

ajmrzf@gmail.com
4/7/26

To Whom It May Concern:

I am writing to provide feedback on the proposed changes to the Educational Freedom Account (EFA) program, particularly as they relate to funding for extracurricular activities, technology purchases, and co-curricular courses. As a parent of 3 homeschool students, I want to highlight areas where the current language and proposed restrictions feel uneven and may unintentionally limit meaningful educational opportunities.

1. Extracurricular Activities & Sports

There is noticeable inequity in the program's coverage:

- A public school student can play sports, travel to games, and use school-provided equipment, often with expenses fully or partially covered by taxpayer dollars.

- An EFA student, however, cannot use their funding for equivalent activities outside of public schools.

For example, my daughter is interested in joining a local homeschool volleyball team. Participation requires tryouts, similar to public school volleyball. In the public school setting, such participation would be covered; in the homeschool setting, under the current rules, the same type of program would not be eligible for coverage. This creates an inequitable situation.

Programs like the NWA Hornets volleyball team are directly comparable to public school volleyball: both teach foundational skills, require tryouts, and provide athletic and developmental experiences. Excluding such programs simply because they are outside the public school system unnecessarily limits access and opportunity for students who wish to participate in structured, skill-building activities. I understand restricting club sports and travel teams, but there are many homeschool sports opportunities that look like club/travel sports on the outside, but in reality function the same way as public school sports teams. I do not believe these opportunities should be restricted as a whole as the proposed changes specify.

2. Definition of "Primarily Recreational or Hobby-Based" on page 8.

The phrase "activities that are primarily recreational or hobby-based" is extremely broad and leaves significant room for subjective interpretation. Many activities traditionally labeled as hobbies, such as gardening, sewing, woodworking, or art, offer structured skill development, problem-solving, and responsibility. Excluding them because they are enjoyable risks restricting meaningful educational opportunities. Coverage decisions should focus on learning objectives and measurable skills, not whether an activity is also enjoyable. I believe the heart of the program does not intend to exclude classes such as these, but the language is up for interpretation, and I believe we need to be careful with how these things can be interpreted to avoid confusion and inequity.

3. Technology Purchases

The proposed $1,000 cap on technology purchases presents a challenge. In today's market, $1,000 does not go far for a durable, reliable educational device. For example, the Apple laptop we need for school use costs $999 - technically under the limit - but add tax and shipping, and now it's not approved. While cheaper alternatives like Chromebooks exist, they repeatedly require replacement due to hardware limitations, slow performance, and software issues that interfere with completing schoolwork and online learning. In contrast, MacBooks have proven durability; a single device can last most, if not all, of a student's academic career (I've had my own since 2014.) Limiting reimbursement without flexibility for higher-quality, long-lasting technology unnecessarily increases costs for families over time and may impact students' ability to access consistent, reliable learning tools. I do think there should be spending limits so people cannot blatantly abuse the program, but reasonable flexibility due to preferences, taxes, and other costs in purchasing technology would be beneficial.

4. Co-Curricular Courses

The current language requiring that a co-curricular course "is offered by a public school within the State of Arkansas" may unintentionally exclude courses offered in homeschool or local micro-school settings, even if they cover the same topics or go more in-depth. Many homeschool programs provide flexible timing, extended instruction, or specialized curriculum that cannot be directly mapped to a public school course listing. I encourage broader language that allows courses to qualify based on educational content and learning outcomes, rather than simply whether they are formally offered by a public school. If the proposed language is not broadened, I would encourage a complete and updated list of every course every public school in the state offers yearly with syllabus so we have clear guidelines on what would be approved and what would not.

Thank you for your consideration of these points. I appreciate the opportunity to provide feedback and hope these suggestions can help create a more balanced and equitable program for all students.

Sincerely,

Amber Rice

Division Response:

***Extracurricular Activities & Sports*:** With respect to sports, a change was made from the prior version of the rule amendment that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education.

The goal of the EFA program is not to recreate the public school experience. A homeschool student is not prohibited from participating in competitive sports and may do so through a program outside of a public school or at his or her resident public school under A.C.A. § 6-15-509 commonly referred to as the Tim Tebow law.

***Recreational/Hobby-Based*:**

***Technology Purchases*:** The comment also objects to the limitation of technology expenses, with some exceptions, to $1,000 a year. This limitation is designed to ensure that equipment and devices are ancillary expenditures and that the majority of program funds are devoted to substantive academic materials or instruction.

***Co-Curricular Courses*:** The comment also opposes the statutory requirements that a cocurricular course must be offered by a public school in the state which is codified in A.C.A. § 6-18-2501(13)(E) and implemented by this rule. Consequently, the concern of this comment is outside the scope of rulemaking.

Commenter Name: Lacy Rodriguez, 04/07/2026

Comment: Good Afternoon,

I am writing on behalf of my husband and myself, AR homeschool parents who currently take advantage of the EFA program for both of our children, to express concern with the proposed changes.

The language and structure of these proposed changes raise significant issues that I believe warrant careful reconsideration.

For those who have not been privy to a homeschool environment, it looks vastly different than other instructional environments. The ability to tailor the environment to the individual child has categorically been one of its greatest strengths. During the webinars at the inception of the EFA program, homeschool parents were told that the goal was to protect and support our autonomy in how we chose to educate our children. The proposed changes greatly threaten that approach, and are misaligned with the intended goals of EFA funding for homeschool families.

At the heart of my concern is that these rules appear to extend beyond the scope of Arkansas homeschool law and, in practice, redefine homeschooling into a more rigid, institutional model that does not reflect how home education functions or why families choose it.

One example is the definition of a “course” as requiring a predetermined syllabus. Homeschooling is intentionally flexible and individualized. Parents regularly adjust pacing, content, and methods based on a child’s needs, mastery, and even life circumstances such as illness or family obligations. Requiring a fixed, pre-written syllabus imposes an unnecessary and developmentally inappropriate structure—especially for younger students—and creates a barrier to the very adaptability that makes homeschooling effective. This requirement does not align with current Arkansas law and

risks excluding legitimate educational approaches simply because they do not mirror a traditional classroom model.

Similarly, the definition of “co-curricular course” is deeply concerning due to its extensive and highly specific requirements. The emphasis on “structured content,” formal instructional design, alignment with standards, and delivery by an instructor with subject-matter expertise introduces a framework that closely resembles institutional schooling. This raises several issues.

First, it appears to diminish or exclude the role of the parent as the primary educator. Many homeschooling parents bring valuable real-world experience and knowledge to their children’s education, even if they do not hold formal teaching credentials. Second, it restricts the use of widely accepted and effective learning methods, including informal instruction, project-based learning, and the use of online resources such as tutorials or educational platforms. Third, it risks disqualifying meaningful educational experiences—such as art exploration, photography, or hands-on STEM activities—simply because they do not fit into a narrowly defined “structured” format.

Education in a homeschool environment often happens organically and through exploration. Requiring every activity to meet institutional criteria undermines that process and excludes many legitimate pathways to learning.

The restrictions on extracurricular activities, particularly competitive sports, also raise concerns. By excluding sports that involve tryouts or ability-based participation, these rules create an inequity between homeschool and public school students. Public school students are supported in participating in competitive athletics, yet homeschool students would be denied equivalent support under the EFA program. Competitive sports are not merely recreational; they provide opportunities for skill development, discipline, teamwork, and even access to college scholarships. Denying homeschool students access to funding for these opportunities places them at a distinct disadvantage.

Another significant issue lies in the definitions of “necessary” and “ordinary,” as well as the broader concept of “qualifying expenses.” These terms are inherently subjective and insufficiently defined. What is considered necessary or ordinary for one student may not be for another, particularly in a homeschool setting where education is tailored to the individual. Additionally, the exclusion of “hobby-based” activities is problematic and contradictory. Many career paths begin as interest-driven pursuits. Activities such as photography, aviation, 3D printing, or athletics may initially appear recreational but often serve as the foundation for future careers or entrepreneurial opportunities.

This ambiguity creates a system where approval of expenses may vary widely depending on the individual reviewer. One family may receive approval for an educational tool or activity, while another is denied for the same request. This lack of consistency not only creates confusion but also introduces inequity and uncertainty for families trying to comply in good faith.

These concerns are further compounded by the enforcement and review provisions. The combination of subjective standards with potentially punitive consequences—such as repayment

requirements, suspension, or removal from the program—places families in a precarious position. Parents who are making thoughtful, good-faith educational decisions for their children could still face penalties simply because an expense is later interpreted differently. This creates a chilling effect, discouraging participation in the program and undermining its intended purpose.

Additionally, the administrative burden imposed by these requirements cannot be overlooked. Homeschool parents would be expected to document, justify, and defend routine educational decisions to a degree that is both impractical and inconsistent with the intent of school choice. This burden will likely fall most heavily on families who lack the time, resources, or expertise to navigate complex compliance expectations—ironically limiting access for those the program is designed to support.

In summary, the proposed rules:

- Introduce requirements that exceed the scope of Arkansas homeschool law
- Impose an institutional model onto a flexible, parent-directed form of education
- Rely on subjective standards that invite inconsistent and inequitable enforcement
- Restrict access to legitimate educational opportunities, including competitive athletics and experience-based learning
- Create unnecessary administrative and compliance burdens for families
- Pair unclear standards with punitive enforcement mechanisms that place good-faith participants at risk.

I ask that you revoke these changes until careful reconsideration can occur to ensure the program continues to support homeschool families in the manner in which it was intended.

Thank you,
Lacy Rodriguez

Thanks,
Lacy Rodriguez

Division Response: The general concern of this comment is that the rule will act as a constraint to the flexibility that home-schooling parents have in the State of Arkansas. The division respectfully submits that this concern fails to distinguish between the law governing home schooling, which is unchanged, and the necessary accountability to protect the expenditure of public funds if the home school parents' voluntary utilizes EFA dollars. Likewise, if a parent chooses to participate in the EFA program, they continue to be able to supplement their home school education with items not funded under the rule, they simply must do so at their own expense.

Qualified Instructor: Comment considered, no changes made. The comment expresses concern regarding the requirement that a co-curricular course must be taught by a qualified teacher or instructor and requests changes be made to clarify the rule does not prevent the parents from serving as the instructor. The division wishes to clarify that this rule defines the scope of spending with respect to program funds and in no way restricts the liberty of home school parents to teach courses. However, one of the core policies of this rule is that program funds cannot be paid as labor to the parents of participating students. 6 C.A.R. § 35-111(a)(2)(E)(ii). Instructional materials can be purchased pursuant to other provisions of the rule and utilized by the parents; however, the provision regarding co-curricular courses is included in the rule to address situations where an instructor is hired to teach that material.
Sports: With respect to sports, a change was made from the prior version of the rule amendment that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education.

The division respectfully rejects the premise that the goal of the EFA program in the homeschool context is or should be to provide equity between public or private schools and homeschooling. The goal of the EFA program is to support parents in offering a distinct homeschooling experience by ensuring parents have access to curriculum and equipment necessary to provide high quality education. This purpose of homeschooling is to provide an experience distinct from the public or private schools.

The goal of the EFA program is not to recreate the public school experience. A homeschool student is not prohibited from participating in competitive sports and may do so through a program outside of a public school or at his or her resident public school under A.C.A. § 6-15-509 commonly referred to as the Tim Tebow law.

Ordinary and Necessary: Comment considered, no changes made. Regarding the ordinary and necessary analysis, the rule amendment seeks to formalize a necessary exercise of discretion by the division when determining whether an expense is allowable. For example, a Bunsen burner would be a qualifying expense, but it would not be necessary for the education of a kindergarten student. Likewise, the book Atlas Shrugged would be a qualifying expense, but it would not be ordinary to purchase a $1,800 first edition of the text. Allowing these hypothetical expenses to be funded with EFA dollars would be to allow program participants to unjustly enrich themselves in clear contradiction to the intent of the law. Putting this analysis in the text of the rule clarities for the division and the program participants how distinctions of this nature will be made.

***Preapproval*:** Comment considered, no changes made. The current version of the rule requires all expenses be preapproved in order to be eligible for reimbursement. 6 CAR § 35-111(a)(2)(F). The proposed language is designed to provide added flexibility to parents for the least controversial category of expenses. If a program participant is concerned about whether a expense falls within

the exception for preapproval, the participant can reach out to the department or request preapproval.

Commenter Name: Tosha Hamrouche, 04/07/2026

Comment: To Whom It May Concern,

I would like to bring up the subject of sports this morning. It seems to me that there is a significant injustice in the area of team sports and sports in general. I believe that children should be given the opportunity to participate and have the costs covered, as public schools provide these programs. While I understand that equipment, travel fees, and other expenses cannot be covered, I believe that practice fees should be paid. Some children need different choices and challenges tailored to their level. It is not feasible to treat everyone the same. Allowing children to participate with some costs covered, while excluding the most expensive items such as uniforms and travel, appears to be a reasonable compromise.

Sincerely Tosha Hamrouche

Sent from my iPhone

Division Response: Comment considered, no changes made.

Sports: With respect to sports, a change was made from the prior version of the rule amendment that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education.

Commenter Name: Darian Burns, Southern Education Foundation, 04/07/2026

Comment: April 7, 2026

Public Comment on Proposed DESE Rule Governing the Arkansas Children's Educational Freedom Accounts
Submitted to: Arkansas Division of Elementary and Secondary Education

Thank you for the opportunity to comment on the proposed rules governing the Arkansas Children's Educational Freedom Account (EFA) program. For background, the Southern Education Foundation (SEF) is the nation's longest-standing education opportunity organization, committed to advancing education policies and practices that elevate learning

for students from low-income families and students of color in the South since 1867. We focus on systemic solutions to ensure that students of color and students from low-income families receive a high-quality education. Arkansas is one of 17 states in our region that we support through research, public policy, technical assistance, and leadership development.

As you know, the Arkansas constitution states, "Intelligence and virtue being the safeguards of liberty and the bulwark of a free and good government, the State shall ever maintain a general, suitable, and efficient system of free public schools and shall adopt all suitable means to secure to the people the advantages and opportunities of education." In simpler terms, it is the duty of the state to provide a suitable and efficient system of free public schools, not private, for all. Further, the vision of the state's Division of Elementary and Secondary Education is to transform Arkansas to led the nation in student-focused education. Despite the constitutional obligation and goal to transform Arkansas's education system, the state ranks 36 out of 51 in the Education domain of the 2025 Annie E. Casey Foundation's Kids County report, with 72% of the state's public school 4th graders deemed not proficient in Reading and 80% of public school 8th graders scored below grade-level in Math. The state has yet to make good on its constitutional and public responsibility to administer not only a suitable but leding public school system.

A key education priority of state leadership and policymakers has been the EFA program - an effort that, by design, does not create equal educational opportunities for all students. The EFA program allows parents to receive public funding to attend private or home schools when Arkansas's private schools only educate 4.5% of students in the state, and 73% of private schools are located in urban or suburban areas. Despite this reality, in the 2026 fiscal session, the state proposed a $6.7 billion budget that includes $190 million for the EFA program. There is no comparable effort being considered for the state's public K-12 schools, which serve the majority, 94%, of the state's students.

Further, just last year, an analysis of the EFA program's annual report found that 88% of Year 2 EFA participants were already enrolled in private schools before participating in this program. This is evidence that an overwhelming majority of the participants did not matriculate from public schools that are in need of intensive support, which was the initially stated purpose of the program. Instead, the majority of students taking advantage of the EFA come from families who were already able and planning to send their children to private school.

While we fundamentally oppose the diversion of taxpayer dollars to support students in private schools through school voucher programs, we acknowledge that this program is operating and offer the following comments and recommendations to ensure the EFA program directs resources to the families and students in greatest need.

I. The proposed rules for the EFA program do not prioritize students with the greatest needs or students in public schools that require intensive support.

Proposed Rules 6 CAR § 35-103 outline two parameters for participating student eligibility.

The first requirement is that a student is eligible to participate if they have a parent physically present in Arkansas with a permanent residence, and the second is if a student is eligible to enroll in a public elementary or secondary school in the state. This means that families who already send their children to private school and never intend to send them to public school can participate. Further, beginning in 2025, there are no longer limits to participation based on family income, meaning all students, including those in multi-millionaire households, can receive an EFA voucher. Proposed Rules 6 CAR § 35-104 outline several priority categories for student applications once the maximum number of applications has been received. Students who are considered homeless under the McKinney-Vento Act and students in foster care are the fourth and fifth priority groups, respectively. Students in public schools that have a rating of "D" or "F" or needed intensive support the year before their application are the sixth priority group.

The first two priority groups are reserved for prior program participants. As previously mentioned, an analysis of data from the University of Arkansas' annual report on the EFA program found that a total 88% of Year 2 program participants did not attend a public school the year before participating in this program. Entering the third year of the EFA program, if the majority of participating students are not leaving their public schools and, in fact, have never attended public schools, this program is not serving public school students desiring alternative options or choices. Furthermore, because the current proposed rules are designed to prioritize previous program participants while students wishing to leave their public schools that may be on an intensive support list are not even among the top three priority groups. The current proposed rules do not provide meaningful choices and options for families in the greatest need.

Recommendation: *SEF urges policymakers to use the publicly available data on student participation and demographics to make the necessary changes to ensure this program is designed to effectively serve students with the greatest needs. We recommend that the state exclusively prioritize students living in low-income households, students in foster care, homeless students, and students who attend schools that were recently labeled in need of intensive support.*

II. The proposed rules do not require participating private schools to administer state standardized tests analogous to tests administered in public schools, eliminating the ability to measure the program's effectiveness in participant academic achievement.

Proposed Rules 6 CAR § 35-112 outline the parameters for program evaluation. This section gives the participating school, parent, or service provider the option to choose between administering an examination identified by the State Board of Education that is required for students attending public schools or a nationally recognized norm-referenced test approved by the state Board. A nationally norm-referenced test does not provide any meaningful benchmark to compare how these students were achieving before the program nor how the students are faring compared to their public school counterparts. If the program's goal is to ensure Arkansas students achieve academically, the state must track participating students' progress compared to their public school counterparts. Otherwise, the state and the public

won't be able to understand the program's effectiveness and value to students and families without an accurate understanding of how well students are performing on comparable state-approved benchmarks. Furthermore, ensuring there is high-quality and easily accessible data to understand the program efficacy and impact on student achievement is important for empowering parents and caregivers to make the best and most informed choices for their children.***Recommendation:*** *SEF strongly urges the state to require participating private schools to administer the same state standardized tests, at the same time and in the same general manner as public schools, such that a meaningful understanding of participating students' academic achievement compared with their public school counterparts can be attained.* It is the state's fiscal responsibility to have a clear understanding of how taxpayer dollars are utilized, and parents and taxpayers alike deserve to have access to this information as well.

III. **The proposed rules could provide stronger transparency mechanisms to ensure parents and families with children who rely on IDEA.**

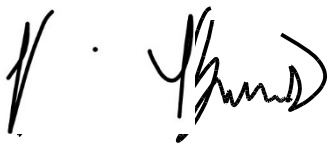
Proposed Rules 6 CAR § 35-105 outline the expectations for the signed agreement and funds transfer process. The rules require the State Department of Education to provide account holders with a written explanation of qualifying expenditures for EFA funds, and that enrolling in a private school with EFA funds waives federal rights to free special education services. This is a crucial provision, as a U.S. Government Accountability Office study found that 83 percent of private voucher programs nationwide provide either inaccurate or no information about how students' rights change under IDEA. Families deserve full transparency before making decisions that may limit their access to essential services.

Recommendation: *SEF urges state leders and policymakers to further require the state Department of Education to "make available on its website in a conspicuous location" that parents would lose their federal disability rights if participating in this program. This would add opportunity for clarity and transparency for parents and caregivers exploring this opportunity for their children.*

In closing, SEF urges the State Department of Education to revise the proposed EFA rules to better align with Arkansas's state obligation to maintain a general, suitable, and efficient system of education for all students. Without clearer prioritization for students with the greatest needs, stronger accountability for the use of public funds, and meaningful measures of student outcomes, the EFA program risks widening, not narrowing, academic performance gaps. However, thoughtful rulemaking can ensure that any program utilizing taxpayer dollars is transparent and demonstrably effective for families with the greatest needs. We appreciate the opportunity to submit these comments and stand ready to support policy solutions that advance educational excellence and opportunity for every Arkansas student.

If you have any questions or concerns about the content of this submission, please do not hesitate to contact me at dburns@southerneducation.org, or my colleague, Fred Jones, Sr. Director of Public Policy and Advocacy at fjones@southerneducation.org. Thank you.

Sincerely,



Darian Burns, Legislative and Public Policy Analyst

Division Response: Comment considered, no changes made.

Regarding numbered comment one, this comment concerns the priority list which is set out in A.C.A. § 6-18-2506(b)(4) and implemented by this rule. Consequently, the comment's concerns are outside the scope of rulemaking.

Regarding numbered comment two, this comment concerns the provision governing testing set out in A.C.A. § 6-18-2509(a) and implemented by this rule. Consequently, the comment's concerns are outside the scope of rulemaking.

Regarding numbered comment three, program participants are given notice that the IDEA is only applicable in public schools and that participation in the EFA program does not extend IDEA to private or in home educational opportunities.

Commenter Name: Heidi Myers, Homeschool Parent, 04/07/2026

Comment: To Whom It May Concern:

A group of my fellow homeschool parents got together to go over these proposed rules. We are in agreement on the following points, with a few added personal notes.

The proposed rules (6 CAR § 35-101 et seq., May 12, 2025 draft) systematically exceed the authorizing statute (Ark. Code Ann. § 6-18-2501 et seq., the LEARNS Act) and directly contradict Arkansas's long-standing homeschool law (§ 6-15-501 et seq.).

They impose new restrictions, subjective standards, pre-approvals, caps, and administrative burdens that the statute never contemplated. Governor Sarah Huckabee Sanders has repeatedly described the EFA program as a tool for parental empowerment and universal education freedom, not bureaucratic control. Her statements emphasize that "parents' choice, not random geography, should be the primary determining factor," that Arkansas is leding an "education freedom revolution," and that families should access funds for "the school that best meets their needs whether it be private, public, parochial or homeschool."

The rules draft instead build a larger oversight apparatus that micromanages exactly the families the Governor sought to free.

Arkansas homeschool law (§ 6-15-501 et seq.) is deliberately minimal: parents file a one-page notice of intent, assume full responsibility for their child's education, and face no state-mandated subjects, curriculum approval, teacher qualifications, assessments, or portfolio requirements. The EFA statute was written to expand those freedoms with flexible funding and a broad catch-all for "any other educational expense approved by the Division" (§ 6-18-2503(11)(B)(xi)). It directs the Department to remove unnecessary barriers to service providers (§ 6-18-2504(b)(1)) and limits oversight to basic audits for fraud/misuse. The draft rules ignore these directives and layer on dozens of new mandates.

Below is a comprehensive, section-by-section extraction of every material overreach. I group them by theme for clarity, with exact rule citations, the conflicting statute/homeschool law language, and the conflict with Governor Sanders' stated intent.

1. Micromanagement of Qualifying Expenses & Purchases (Biggest Departure from Statutory Breadth)

*Rules add restrictive definitions, caps, pre-approvals, and subjective tests nowhere in the statute.

- §§ 35-102(4), (26), 35-114, 35-115, 35-117: New "core educational expenses," "ordinary," and "necessary" multi-factor tests requiring "primarily instructional," "aligned with recognized curricular practices," "documented learning objective," "future readiness" for enrollment/enlistment/employment, and exclusion of "primarily recreational or hobby-based" items. Creates a non-qualifying list via committee/specialist review. "Hobbies" vs Skilled trades can be subjective and are very individualized.

- § 35-102(26)(R)–(S): 25% caps on transportation, extracurriculars, field trips (Arkansas-only); competitive sports equipment/travel explicitly banned. *** Public school based sports are indeed "competitive" by definition. For example, there are tryouts for high school soccer, volleyball, dance, cheerleading, debate clubs, etc. Furthermore, "competitive" sports are also defined by "guaranteed equal play time". All public high school sports are not guaranteed equal play time, i.e. football, basketball, soccer, etc. Many players sit the bench and are never allowed to take the court or field. To emphasize this point more, public schools have Regional, Conference, and State Championships. Many sports outside of public schools or other extra-curricular activities are excellent scouting opportunities that colleges frequent to look for students with scholarship potential. In fact, many students get offered college scholarships through these events. To limit a homeschool student these opportunities, limits college scout exposure that may not otherwise be able available to them financially.

- § 35-102(26)(Q): Tech devices subject to annual duplication review, $1,000+ personal-device ban unless extra proof provided, rigid approved sub-list.

- § 35-111(a)(2)(F)–(I): Non-core items require prior pre-approval; parents or anyone at the student's address is barred from direct payment except narrow preapproved reimbursements.

Statute contrast: § 6-18-2503(11) lists examples but ends with the unlimited catch-all "(xi) Any other educational expense approved by the Division." No "ordinary/necessary" tests, no

percentage caps, no pre-approvals, no prohibited lists. Oversight is post-use audits for fraud (§ 6-18-2504(b)(2)–(3)), not pre-vetting.

Governor contrast: She has celebrated EFAs as letting families "customize their child's education" without bureaucratic hurdles. Impact: This turns flexible parental spending into a permission-based system that will further burden and overwhelm already strains ADE staff that is not able to handle the reimbursements and direct payments to vendors in a timely manner as is.

2. New Curriculum & Instructional Structure Mandates (Violates Homeschool Law's Minimalism)

*Rules impose state-defined structure on families who chose homeschooling precisely to avoid it.

- § 35-102(6): "Co-curricular course" definition with 10 strict criteria** (must complement core curriculum, have syllabus/learning objectives, instructor qualifications, alignment to standards, etc.); some limited to public-school offerings.

- §§ 35-102(18)–(19): Full-time providers (learning pods, micro-schools, co-ops) must cover math, ELA, social studies, and science.

- § 35-112: Mandatory testing (norm-referenced or state exam) for K-10 full-time homeschooled students; alternate assessment/portfolio only for severe disabilities.

- § 35-106(d): Academic growth monitoring with mandatory intervention plans, probation, and potential account closure for lack of "demonstrated growth."

Statute/homeschool law contrast: § 6-18-2503(5) and (26) require participating schools to offer a full curriculum, but homeschoolers remain under § 6-15-501 et seq. No mandated subjects, no testing, no portfolios, no growth metrics. The EFA statute contains no academic probation or intervention-plan requirement.

Governor contrast: Her vision is "matching every student with the learning environment where they can succeed", including unstructured or parent-designed homeschooling, not forcing alignment to state standards.

3. Direct Penalty on Homeschool Parents Who Operate Co-ops or Host Classes

*Rules treat parent-providers as suspect instead of empowering them to teach their children along with other children in a group setting. This is unfair to students whose parents are EFA vendors and teaching other students while teaching their own children which is common in many homeschool settings.

- § 35-111(a)(2)(E)–(F): "Parents of a participating student" and "an individual residing at the same address" may not receive payment from the EFA except narrow preapproved reimbursements.

- §§ 35-102(9), (18)–(19), 35-107(d): Full-time/part-time student-facing providers (including parent-run co-ops) face extra attestations, curriculum disclosure, testing duties, and background-check/fingerprinting burdens.

Statute contrast: § 6-18-2507 and § 6-18-2504(b)(1) explicitly direct ADE to remove unnecessary barriers to service providers and allow broad participation (including part-time tutors, co-ops, contracted educators). No parent-payment ban exists.

Governor contrast: She has highlighted thousands of homeschool families successfully using EFAs for "the educational path that best fits them." Penalizing the very co-ops and parent-led classes that make homeschooling scalable contradicts this.

4. Expanded Provider Approval, Tuition Veto, and Operational Oversight

- § 35-107: Extra site visits, detailed curriculum/resource disclosure for full-time providers, financial viability/surety-bond hurdles beyond statute minimums.

- § 35-107(h)(5): ADE may prohibit schools/providers with "unreasonable or arbitrary" tuition increases (statute only requires general anti-inflation measures).

Statute contrast: § 6-18-2507 lists basic eligibility (accreditation progress, background checks, non-discrimination, fiscal soundness) and limits ADE to enforcing those. No tuition veto power, no curriculum disclosure for non-schools.

5. Overall Administrative Burden & Philosophy Shift

- New processes in §§ 35-111, 35-113 (expense reevaluations, specialist justifications, non-qualifying lists, individual pre-approvals).

- § 35-102(31): New "Student Growth and Development" definition pushing everything toward structured, state-aligned activities.

- Rollover caps, quarterly payment rules, and probation mechanisms add layers of compliance.

Statute contrast: The law focuses on parent-driven use with minimal upfront barriers and targeted post-use audits. It does not authorize creating a parallel regulatory regime for homeschoolers.

Proposed Solution: Tax Refund Alternative

Where parents cannot or choose not to meet the new structured-curriculum, testing, growth-plan, or administrative requirements, the rules should include an opt-out direct tax refund equal to the EFA amount (or 90% of foundation funding). This honors existing homeschool law, avoids micromanagement, and still delivers the Governor's promise of freedom and opportunity. It prevents the program from forcing families into a bureaucratic box or penalizing non-traditional approaches.

The Slippery Slope

These rules are exactly the bureaucratic creep the Governor warned against when she championed LEARNS as a "conservative blueprint" for parental rights. They transform a freedom-enhancing account into a new Department of Education oversight program that second-guesses every purchase and lesson plan. If left unchanged, they will deter innovative homeschool co-ops, burden already-overloaded ADE staff, and erode the very parental authority Arkansas law has protected for decades.

Sincerely,

Heidi Myers

Division Response: **Division Response:** The general concern of this comment is that the rule will act as a constraint to the flexibility that home-schooling parents have in the State of Arkansas. The division respectfully submits that this concern fails to distinguish between the law governing home schooling, which is unchanged, and the necessary accountability to protect the expenditure of public funds if the home school parents' voluntary utilizes EFA dollars.

***Ordinary and Necessary*:** Regarding the ordinary and necessary analysis, the rule amendment seeks to formalize a necessary exercise of discretion by the division when determining whether an expense is allowable. For example, a Bunsen burner would be a qualifying expense, but it would not be necessary for the education of a kindergarten student. Likewise, the book Atlas Shrugged would be a qualifying expense, but it would not be ordinary to purchase a $1,800 first edition of the text. Allowing these hypothetical expenses to be funded with EFA dollars would be to allow program participants to unjustly enrich themselves in clear contradiction to the intent of the law. Putting this analysis in the text of the rule clarities for the division and the program participants how distinctions of this nature will be made.

***$1,000.00 Technology Cap*:** The comment also objects to the limitation of technology expenses, with some exceptions, to $1,000 a year. This limitation is designed to ensure that equipment and devices are ancillary expenditures and that the majority of program funds are devoted to substantive academic materials or instruction.

***Reimbursement*:** The current version of the rule requires all expenses be preapproved in order to be eligible for reimbursement. 6 CAR § 35-111(a)(2)(F). The proposed language is designed to provide added flexibility to parents for the least controversial category of expenses. If a program participant is concerned about whether a expense falls within the exception for preapproval, the participant can reach out to the department or request preapproval.

***Sports*:** With respect to sports, a change was made from the prior version of the rule amendment that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public

school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education.

Commenter Name: Shelly Loudermilk, Grandparent, 04/07/2026

Comment: Comments to the New Proposed EFA Rules

Submitted by: Shelley Loudermilk, Grandparent of Students Participating in Arkansas' Education Freedom Accounts
Date: April 6, 2026

I appreciate the opportunity to submit public comments on the proposed rules governing Arkansas' Education Freedom Account program. As a grandparent of students currently participating in the EFA program through homeschooling, I have seen firsthand the positive impact this initiative can have when it is administered in a way that aligns closely with legislative intent and the practical realities faced by families. I am grateful for this program and the opportunities it has opened for my grandchildren. However, after reviewing the proposed rules, I am concerned that several provisions will unintentionally make the program more difficult for families to use and, in some cases, may limit students' educational progress. My comments are offered with deep respect for the Department's work and with the goal of ensuring the final rules remain consistent with Act 237 of 2023 while supporting timely access to high-quality educational resources for Arkansas students. I respectfully submit the following comments for your consideration.

1. Core Educational Expenses vs. Qualifying Expenses

The introduction of a separate and much narrower category called "core educational expenses" creates a complicated and burdensome structure that does not appear in Act 237 of 2023. The statute provides a single definition of "qualifying expenses" and clearly allows EFA funds to be used for supplemental instructional materials and supplies required for specific courses of study. Under the proposed rules, families must seek advance approval for many expenses that are clearly educational in nature simply because they are excluded from the definition of "core educational expenses." This includes basic course supplies that are essential for effective instruction. As a grandparent observing the day-to-day realities of homeschooling, I am deeply concerned that this framework adds unnecessary administrative steps that delay learning rather than protect program integrity.

Supplies required for a course—such as lab materials, art tools, or specialized textbooks—are foundational to a quality education and should not be subject to pre-approval simply because they are not listed as "core."

2. Delays in Approvals and Reimbursements Harm Student Learning

Families are already experiencing approval and reimbursement timelines that often stretch well beyond a month. The proposed rules will likely lengthen these delays due to increased workloads on the Department and more frequent approval requirements.

From my perspective as a grandparent, these delays have real consequences. When students cannot receive essential materials in a timely manner, their ability to benefit fully from a course is reduced. A student waiting weeks for a microscope, science kit, or art materials may miss key instructional opportunities and fall behind. These are not cosmetic items—they are integral to learning. Delays ultimately undermine student achievement and discourage thoughtful, well-planned homeschooling.

3. Limitation to Public School-Aligned Coursework (Section 35-102 6.A.x)

This rule limits qualifying expenses to coursework offered in Arkansas public schools. This raises questions as to whether the Arkansas Department of Education will provide an exhaustive list of courses taught in all public schools in the state of Arkansas, along with full course descriptions in order for parents of homeschooled children to make sure they are providing courses that are qualified? Will advanced or specialized courses be eligible if not explicitly offered in public schools? In the area of the state where my grandchildren live, the coursework is somewhat limited when compared to courses available in other districts around the state, like would be available in Little Rock or Benton, Russellville, etc. Are these school districts allowing students that are homeschooled outside of their district to take courses from them?

4. Exclusion of "Hobby-Based" Activities (Pages 8, 47 and 48)

The exclusion of "hobby-based" activities is ambiguous and subjective. Many careers begin from interests that started out as a hobby. Activities such as agriculture, baking, or skilled trades but are also legitimate professional pathways.

Without clear definitions, this standard may led to inconsistent and inequitable determinations.

5. Partial Reimbursement for Higher-Cost Items

Many homeschool families have encountered situations where reimbursement for an otherwise qualifying expense was denied entirely because the Department considered the cost too high. In these cases, parents were not allowed to receive reimbursement up to a reasonable or acceptable amount.

It would be far more equitable—and supportive of educational quality—to allow families to be reimbursed up to an approved amount while permitting them to cover the difference themselves. This is especially relevant for items such as musical instruments, specialized equipment, or durable instructional tools, where quality significantly affects educational outcomes.

As a grandparent helping support these educational decisions, I believe families should not be discouraged from investing in higher-quality resources when they are willing to supplement EFA funds with their own money.

6. Proposed $8,500 Rollover Limit

Educational costs increase substantially as students reach junior high and high school, particularly for vocational training, career preparation, and dual enrollment coursework. Reducing the rollover limit to $8,500 could leave older students without sufficient funds when they need them most.

Maintaining the $20,000 rollover limit for students approaching upper grade levels would allow families to plan responsibly for higher-cost educational opportunities. The same consideration should be given to students with diagnosed disabilities, whose expenses can fluctuate significantly year to year. For example, a single year of intensive speech therapy can far exceed $8,500.

As a grandparent, I also find it important to note that Arkansas public schools spend well over $13,000 per student annually on average, with some districts spending far more. Allowing families the flexibility to roll over funds for legitimate future needs is reasonable and responsible.

7. Co-Curricular Courses Offered by Institutions of Higher Education

The proposed definition of a "co-curricular course" specifies that delivery must be by an "instructor, teacher, or provider with subject-matter knowledge or experience." The current language implies it must be provided by a third-party.

This rule appears to lend uncertainty as to whether parent-led instruction would qualify, and whether the curriculum, materials and supplies for those courses would be considered allowable expenses. While I understand not reimbursing a parent for their time, the rule should provide for EFA funds to cover the books, materials, and supplies used in legitimate parent-led instruction.

For example, as a parent with a business background in management, as well as licensed as a cosmetologist by the States of Arkansas and Tennessee, areas explicitly included in the co-curricular definition (CTE courses), it remains unclear whether materials for these parent-led courses would be reimbursable.

The rule needs clarification to ensure that parent-led co-curricular learning remains an eligible and supposed use of EFA funds.

8. Distinguishing Unintentional Errors from Intentional Misuse

I appreciate that the proposed rules generally distinguish between accidental mistakes and deliberate misuse of EFA funds. However, this distinction should be applied consistently.

To align with the rest of the rules, the word "intentionally" should be added to the provision describing violations of state laws, rules, or procedures. This clarification would help ensure that families acting in good faith are not penalized for honest errors and would strengthen trust in the program's fairness.

As a grandparent, I see firsthand how valuable the Education Freedom Account program is for students and families. My hope is that these rules will be revised to reduce unnecessary barriers, reflect the intent of the statute, and prioritize timely access to educational resources. These changes would ensure that the EFA program continues to serve Arkansas students effectively and equitably.

Thank you for considering my comments.

Shelley Loudermilk

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sloudermilk@gerrish.com

Division Response: The division respectfully rejects the premise that the goal of the EFA program in the homeschool context is or should be to provide equity between public or private schools and homeschooling. The goal of the EFA program is to support parents in offering a distinct homeschooling experience by ensuring parents have access to curriculum and equipment necessary to provide high quality education. This purpose of homeschooling is to provide an experience distinct from the public or private schools.

Ordinary and Necessary: Comment considered, no changes made. Regarding the ordinary and necessary analysis, the rule amendment seeks to formalize a necessary exercise of discretion by the division when determining whether an expense is allowable. For example, a Bunsen burner would be a qualifying expense, but it would not be necessary for the education of a kindergarten student. Likewise, the book Atlas Shrugged would be a qualifying expense, but it would not be ordinary to purchase a $1,800 first edition of the text. Allowing these hypothetical expenses to be funded with EFA dollars would be to allow program participants to unjustly enrich themselves in clear contradiction to the intent of the law. Putting this analysis in the text of the rule clarities for the division and the program participants how distinctions of this nature will be made.

***Preapproval*:** Comment considered, no changes made. The current version of the rule requires all expenses be preapproved in order to be eligible for reimbursement. 6 CAR § 35-111(a)(2)(F). The proposed language is designed to provide added flexibility to parents for the least controversial category of expenses. If a program participant is concerned about whether a expense falls within the exception for preapproval, the participant can reach out to the department or request preapproval.

***Co-Curricular**:* Comment considered, no changes made. This comment appears to express concern regarding the statutory requirements that a cocurricular course must be offered by a public school in the state. This requirement is codified in Ark. Code Ann. § 6-18-2501(13)(E) and implemented by this rule. Consequently, the concern of this comment is outside the scope of rulemaking.

$8,500.00 Rollover Cap: Comment considered, no changes made. The establishment of an $8,500 rollover cap for program funds was a considered policy which balanced the concerns of the comment with the general demand for program resources. The division determined that a year's worth of funding is a sufficient savings to address the comment's concerns and that any additional unused funds are better used providing other student's access to the program.

Qualified Instructor: Comment considered, no changes made. The comment expresses concern regarding the requirement that a co-curricular course must be taught by a qualified teacher or instructor and requests changes be made to clarify the rule does not prevent the parents from

serving as the instructor. The division wishes to clarify that this rule defines the scope of spending with respect to program funds and in no way restricts the liberty of home school parents to teach courses. However, one of the core policies of this rule is that program funds cannot be paid as labor to the parents of participating students. 6 C.A.R. § 35-111(a)(2)(E)(ii). Instructional materials can be purchased pursuant to other provisions of the rule and utilized by the parents; however, the provision regarding co-curricular courses is included in the rule to address situations where an instructor is hired to teach that material.

Commenter Name: Maggie Jennings, Homeschool Parent, 04/06/2026

Comment: To the Arkansas Department of Education:

The EFA program has been a godsend throughout the past year and has allowed us to explore different curricula and educational resources that I would have been unable to access otherwise. As a homeschool parent of two, it is my intent to use these funds to the best of my ability to give my children the richest, most fulfilling education possible. I am extremely grateful for this opportunity. For that reason, I would like to express my deep concern with the proposed changes for the education freedom accounts. I fear that these regulations violate the spirit of Arkansas home education laws by trying to force a flexible, home-based model into a rigid, institutional framework.

1.
2.
3. **Definitions of "Course" and intractable reliance on institutional learning methodology**
4.

Of particular concern is the definition of a course as requiring a predetermined syllabus. Homeschooling is intentionally made to be individualized, so that I can determine the pace, method of instruction, direction and depth of study based on the unique abilities and interests of my children. Marriage to the syllabus is the very reason that so many bright children in the public school system grow bored and underperform or find less productive outlets for their energies. Ultimately, by failing to align with Arkansas law, this requirement threatens to exclude innovative educational approaches that deviate from the traditional classroom.

2.
3.
4. Devaluing the parent as the primary educator
5.

It is also concerning that in various locations of the proposed rules, there is a requirement for "qualified professionals" and "subject matter experts" which undermines the role of the parent as primary educator and director of our children's home education. In particular, there is unclarity around parent-led instruction for co-curriculars and whether materials are allowed if a parent is teaching such a subject.

3.

4.

5. Extra-curriculars

6.

Restrictions on extra-curricular activities are particularly confusing as they put homeschool children at a distinct disadvantage considering the astronomical amount of tax dollars used in public school settings for team and skill-based sports. This is one topic which I freely admit I would be very weak in instructing and thus would actually need support in order for my children to have the same advantages as public school children. Why then would these expenses which are afforded to every other child in the state not be covered for homeschooled children?

4.

5.

6. The new pre-approval requirement renders entire program ineffective for homeschool methodology

7.

Finally, and perhaps most urgently, I am concerned that the proposed amendment on page 39, section (F)(1)(d)—requiring Department pre-approval for non-core educational expense reimbursements—will render this program functionally unusable for homeschooling families, especially considering the large quantity of items (including STEM items) recently moved to "non-core" status.

Based on our experience over the past year, reimbursement timelines have sometimes reached almost two months (likewise, I have heard of families waiting more than that for pre-approvals). The current educational structure operates effectively only because parents can immediately purchase necessary materials, allowing instruction to follow the child's pace. Introducing mandatory pre-approval will result in significant bureaucratic delays, stalling educational progress and causing student engagement to stagnate while awaiting authorization.

The paramount benefit of homeschooling is the ability to offer a tailor-made, flexible curriculum that pivots to a child's learning needs and interests. Requiring prior approval for these vital materials effectively eliminates this flexibility and restricts the capacity of homeschooling parents to provide a responsive, dynamic education.

5.

6.

7. Lack of collaboration regarding these proposed changes

8.

On another note, I believe that the users of the EFA program are largely unaware of the broad sweeping changes proposed in this revision and of the feedback deadline. I also see that it appears a decision will be made two days following the feedback deadline which seems to imply that feedback will not truly be considered. I feel like there should be more involvement of the homeschool community in drafting these rules as they are more familiar with the approach than those trained in institutional educational methods and feedback should have been more actively solicited.

Ultimately, I respectfully request that the Arkansas Department of Education reconsider the heavy push towards rigid institutionalized education methods implied by these revised rules and instead help to make these Educational Freedom Accounts the rich tool they are intended to be, allowing families to create unique, targeted educational experiences for the homeschooled children of Arkansas.

Thank you for your time,
Maggie

Division Response:

***Preapproval*:** Comment considered, no changes made. The current version of the rule requires all expenses be preapproved in order to be eligible for reimbursement. 6 CAR § 35-111(a)(2)(F). The proposed language is designed to provide added flexibility to parents for the least controversial category of expenses. If a program participant is concerned about whether a expense falls within the exception for preapproval, the participant can reach out to the department or request preapproval.

Sports: With respect to sports, a change was made from the prior version of the rule amendment that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education.

The division respectfully rejects the premise that the goal of the EFA program in the homeschool context is or should be to provide equity between public or private schools and homeschooling. The goal of the EFA program is to support parents in offering a distinct homeschooling experience by ensuring parents have access to curriculum and equipment necessary to provide high quality education. This purpose of homeschooling is to provide an experience distinct from the public or private schools.

The goal of the EFA program is not to recreate the public school experience. A homeschool student is not prohibited from participating in competitive sports and may do so through a program outside of a public school or at his or her resident public school under A.C.A. § 6-15-509 commonly referred to as the Tim Tebow law.

Commenter Name: Bethany Chance, 04/06/2026

Comment: To Whom It May Concern,

I appreciate the opportunity to comment on the proposed revisions to the Education Freedom Account (EFA) rules. While I understand the intent to ensure accountability, several provisions

raise concerns regarding clarity and consistency with how homeschooling is practically carried out.

I respectfully submit the following:

1. Co-Curricular Instruction Requirement (Section 35-102 6.A.vii)

The proposed definition of a "co-curricular course" specifies that delivery must be by an "instructor, teacher, or provider with subject-matter knowledge or experience." The current language implies that instruction must be provided by a third-party provider.

This creates uncertainty as to whether parent-led instruction would qualify, and whether associated curriculum, materials, and supplies would be considered allowable expenses. To clarify, this concern is not about reimbursing a parent for their time, but about allowing EFA funds to cover the books, materials, and supplies used in legitimate parent-led instruction.

For example, as a parent with a STEM background teaching advanced engineering or applied mathematics - areas explicitly included in co-curricular definition - it remains unclear whether materials for this parent-led instruction would be reimbursable.

Clarification is needed to ensure that parent-led co-curricular learning remains an eligible and supported use of EFA funds.

2. Limitation to Public School-Aligned Coursework (Section 35-102 6.A.x)

This rule limits qualifying expenses to coursework offered in Arkansas public schools. This raises important questions:

Will an exhaustive list of courses taught in public schools be provided, along with full course descriptions?

Will advanced or specialized courses be eligible if not explicitly offered in public schools? For example, if an introductory aviation class is available in public school, would an advanced aviation course be an eligible expense?

Many homeschool families pursue specialized, interest-driven learning that does not fit within a traditional course catalog but still represents meaningful education.

3. Exclusion of "Hobby-Based" Activities (Pages 8, 47, and 48)

The exclusion of "hobby-based" activities is ambiguous and subjective. Many careers begin as interest-driven pursuits. Activities such as aviation, agriculture, baking, or skilled trades may be labeled as hobbies but are also legitimate professional pathways.

Without clear definitions, this standard may led to inconsistent and inequitable determinations.

In summary, these provisions will narrow educational opportunities and create uncertainty for families attempting to comply in good faith. Clarification and flexibility in these areas would support both accountability and practical implementation.

I respectfully request reconsideration of these provisions to ensure the EFA program remains workable and accessible for homeschool families.

Thank you for your time and consideration,

Bethany Chance

Division Response: Comment considered, no changes made. The comment expresses concern regarding the requirement that a co-curricular course must be taught by a qualified teacher or instructor and requests changes be made to clarify the rule does not prevent the parents from serving as the instructor. The division wishes to clarify that this rule defines the scope of spending with respect to program funds and in no way restricts the liberty of home school parents to teach courses. However, one of the core policies of this rule is that program funds cannot be paid as labor to the parents of participating students. 6 C.A.R. § 35-111(a)(2)(E)(ii). Instructional materials can be purchased pursuant to other provisions of the rule and utilized by the parents; however, the provision regarding co-curricular courses is included in the rule to address situations where an instructor is hired to teach that material.

The comment also opposes the statutory requirements that a cocurricular course must be offered by a public school in the state which is codified in A.C.A. § 6-18-2501(13)(E) and implemented by this rule. Consequently, the concern of this comment is outside the scope of rulemaking.

The comment also objects to the limitation of technology expenses, with some exceptions, to $1,000 a year. This limitation is designed to ensure that equipment and devices are ancillary expenditures and that the majority of program funds are devoted to substantive academic materials or instruction.

With respect to sports, a change was made from the prior version of the rule amendment that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience. A homeschool student is not prohibited from participating in competitive sports and may do so through a program outside of a public school or at his or her resident public school under A.C.A. § 6-15-509 commonly referred to as the Tim Tebow law.

Finally, the establishment of an $8,500 rollover cap for program funds was a considered policy which balanced the concerns of the comment with the general demand for program resources. The division determined that a year's worth of funding is a sufficient savings to address the comment's

concerns and that any additional unused funds are better used providing other student's access to the program.

The current version of the rule requires all expenses be preapproved in order to be eligible for reimbursement. 6 CAR § 35-111(a)(2)(F). The proposed language is designed to provide added flexibility to parents for the least controversial category of expenses. If a program participant is concerned about whether an expense falls within the exception for preapproval, the participant can reach out to the department or request preapproval.

Commenter Name: Sarah White, 04/06/2026

Comment: To whom it may concern,

I am writing to enter my comments on the proposed changes to the rules governing the Arkansas children's educational freedom account program.

According to the Learns Act –

- Every Arkansan family deserves access to the best possible school options for their children.
- Every Arkansas student deserves opportunities to graduate on a path towards prosperity
- Students should be provided options and opportunities to pursue career-ready pathways where students earn meaningful credentials that led to a high-wage, high-growth career

According to EO-23-10 & EO 23-02

- The goal of this order is to limit government overreach, reduce red tape, and improve Education.
- School districts are to report overburdensome and redundant state laws, regulations, reporting requirements, and processes

According to Arkansas's economic development commissions report in 2024

- Arkansas ranked 40th in the U.S. in value of total exports in 2024 ($6.89 billion). The state's trade also increased 6.77% percent from 2023 to 2024.
- Arkansas' top 5 exports to Canada include: nuclear machinery parts ($277 million), electrical parts ($131 million), iron and steel ($105 million), cereals ($94 million), and plastics ($92 million)

- In 2024, aircraft and spacecraft were Arkansas' largest exports. Exports in this sector accounted for 13.88% of Arkansas's total export value ($956 million).

- Mexico and Canada were the largest foreign markets for Arkansas poultry in 2024, accounting for 73% of shipments and a value of approximately $241 million.

I ask that you consider the previous statements using Arkansas's own state documents when evaluating the following statements. I believe that the ADE and homeschool families are both dedicated to educational freedom as well as upholding a high standard of education. This program has been a blessing in many ways to many families and students have proven the positive results by testing results that are above national median as well as Arkansas state public school proficiency. Since this program has already proven to create positive aspects within homeschooling education I believe it is the duty of both the parents and the ADE to work together to carefully evaluate changes to the program. As posted above I also believe that it is in alignment with the States Goals of the Learns Act and the Governor's goals to limit the burden on Parents place by decreasing government bureaucracy and red tape where needed. Simplifying and streaming lining processes are important for both parents and ADE workers as both are currently overburdened by a system that is beginning to show signs of collapse and increasing difficulty upholding standards that it has maintained in the past.

Here are just a few examples of difficulties that have recently occurred to families:

- A family was denied a reimbursement for classes because the receipt did not list a payment method but showed paid in full. During the course of the process she was denied again after obtaining a new receipt from the vendor, sharing personal banking statements as well as sharing a cancelled check because the reviewer wasn't sure the student was actually enrolled.

- A mother was denied a basic photography set with proof of a legitimate curriculum 4 times because she was teaching the student herself instead of enrolling them in a class by another teacher. Reviewers are clearly already having issues with understanding the rules as written and assuming changes are in place before they are voted on.

- Parents recently have been told many times over that they are exceeding a "reasonable" limit that just happens to align exactly with the limits that were in place last year even those limits were supposed to have been removed and replaced with "necessary and ordinary" and "reasonable". It is clear that once a rule is in place the reviewers have a hard time letting it go.

- Current wait times are almost 2 months for reimbursement and 1 month for both

marketplace and direct pay. The system is clearly overloaded already with the simple rules of "necessary, ordinary, reasonable" in place many times this is exasperated by reviewers that are inconsistent and approve one item for one student and not for the next often occurring with students in the same families.

Before I breakdown my specific concerns I would like to say that I am on board with fraud prevention, I support holding vendors and parents accountable for providing a quality education to our children and I am choosing to believe the ADE and its employees, at the core, has a heart for our students and for respecting Arkansas tax payers. I do not believe though that all the ADE employees understand what Arkansas homeschooling laws are and how parents' function in the role of primary educators for their children. I do believe that there needs to be consistent training on what parent choice is and how homeschool legally differs from both public and private schools in the State of Arkansas.

Here are my concerns about the specific rule changes that are being proposed, keeping in mind that the goal of the rules is to provide Arkansas families with **more educational options for their children** as they seek educational solutions and curricula that **fit the needs of their families**.

(5) "Course" means a discrete program of study that follows a predetermined syllabus or specification

The definition of "course" as a discrete program of study following a predetermined syllabus reflects Arkansas Department of Education standards for public schools, not Arkansas homeschool law.

Under Arkansas Code § 6-15-503, homeschooling is parent-directed and does not require instruction to be organized into discrete courses or follow fixed syllabi. Parents are given broad authority to design and adapt their child's education, including the freedom to use integrated, flexible, or non-traditional approaches.

Imposing a public-school definition of "course" onto homeschooling adds requirements that are not present in Arkansas law and is therefore not an accurate or appropriate standard for evaluating homeschool instruction.

It is my suggestion that the language be changed to remove syllabus and instead shift to the focus of Arkansas Homeschool law by simply requesting an outline of the curriculum and not implying a structure syllabi or scope and sequence.

(6)(A) "Co-curricular course" means an academic or skill-based educational experience that may take place during .....(Discussing the entire section)

The proposed definition of "co-curricular course" improperly blends Arkansas Department of

Education public school requirements with homeschool education, which is governed separately under A.C.A. § 6-15-503. It introduces alignment, structure, and documentation expectations that are not required by homeschool law, creates contradictions between public school delivery and parent-directed education, and narrows the flexibility that Arkansas law explicitly protects for homeschooling families.

The proposed definition of "co-curricular course" is inconsistent with:

- **Arkansas homeschool law (A.C.A. § 6-15-503)**, which preserves parent-directed flexibility
- **The LEARNS Act**, which emphasizes *access, opportunity, and pathways*, not restriction
- **Executive Orders 23-02 and 23-10**, which explicitly call for reducing regulatory burden
- **Arkansas workforce and economic data**, which demand *agility and skill-building*, not rigid compliance structures

Instead of expanding opportunity, this definition limits access through overregulation, by discouraging innovative or nontraditional learning models, and slowing student entry into real-world, high-growth career pathways.

- Sections (iv) alignment to academic standards, (vi) documented academic connection, (viii) formal instructional design all create **gatekeeping mechanisms** that exclude community-based programs, restrict co-ops and microschools, and disadvantage rural or resource-limited families.
- (vi) "documented academic connection" (viii) "instructional design such as a syllabus…" (iv) "aligned with academic standards" all introduce: subjective compliance standards, documentation requirements, and potential reporting burdens in ambiguous statements that is exactly the kind of **administrative expansion the Executive Orders warn against**.
    - This is also the sections that will create a huge backlog on an already over burdened system when parents are requested by reviewers who are trying to hold them to these rules (especially when the ADE sent out an email a few weeks ago asking parents to stop submitting to much information because it was slowing down the process).
- (ix) tied to homeschool plan (x) must be offered by a public school both contain structural contradictions that create confusion about who controls the course, which standards apply, and how participation is evaluated because they blend two systems that operate under **different legal authorities**.

- Arkansas' 2024 economic data shows demand in advanced manufacturing (machinery, aircraft parts), agriculture and food systems, skilled trades and technical pathways. These sectors depend on hands-on learning, mentorship, as well as flexible and applied instruction.

    - Not only do these new definitions favor classroom-based, syllabus-driven, standards-aligned instruction over apprenticeships, project-based learning, industry-led training. They create a disconnect between **education policy and economic need**. By moving STEM (all science, all technology, all Engineering, and all math) away from Core-Curriculum and requiring any teachers to have to demonstrate subject area knowledge we are not only violating the parents right to choose a curriculum for their child we are potentially placing road blocks to careers that are in high demand in order to move the state of Arkansas up in the economic and career pathways. In case it is not known to the department many homeschool curriculums support parents that may not have subject area knowledge. For instance, Saxon math will allow a parent to set up evaluations and work with knowledgeable teachers to look over a student's issues and prepare instruction to correct any problems or misunderstandings without the parent having to have subject area knowledge and, in some cases, completely free by purchasing the curriculum. By denying the parents right to teach these subjects unless they demonstrate knowledge, we are not only overburdening the parents we are creating an area that is forcing parents to use vendors that are charging more than what the parent can get elsewhere at a lower cost to them and the program, thus not being fiscally responsible.

    - By moving Agriculture under the co-curriculum, we are creating unnecessary burdens on a line of study that creates huge exports for Arkansas during a time period where Arkansas is losing it's farmers. Rice, cotton and chicken have been all huge economic exports for Arkansas. I understand not wanting to fund thousands for a homestead that may not be teaching proper agriculture that is why I would suggest moving it to Extra-Curricular which would place a cap on the amount that could be used but still allow parents to support children who wish to pursue these subjects. I also think greater clarity on what is under Agriculture should be given. The state of Arkansas is currently growing in Veterinary science by new colleges and university systems – children interested in in Veterinary Science (like one of my children) might be severely limited if they chose to look into large animal veterinary science as many of those animals are considered Agriculturally in nature.

- My Replacement suggestions are as follows:

    - **(ii) Current Proposal:** Science, Technology, Engineering, and Mathematics (STEM) courses including robotics, coding, engineering design, applied sciences, and advanced mathematics; (as well as the Agricultural part)

- **Proposed change:** removal of this statement as part of the section in total, many of these courses are required in public schools in order to graduate therefore making them a required core course not to mention severely limiting access and control by the parent when including them in this section.

- **(iii) Current proposal:** "Includes structured content delivered in an instructional setting"

  - **Proposed change:** "Includes organized or experiential learning activities delivered in a variety of instructional settings, including classroom, community-based, or hands-on environments"

- **(iv) Current Proposal:** "Is aligned with academic standards…"

  - **Proposed change:** "Supports educational or skill development goals as determined by the student, parent, school, or program provider"

- **(vi) Current Proposal:** "Has a documented academic connection…"

  - **Proposed change:** "Demonstrates a reasonable connection to academic, technical, artistic, or career-related learning"

- **(vii) Current Proposal:** "Delivered by an instructor…with subject matter knowledge or experience"

  - **Proposed change:** "Facilitated by an individual, including the parent, or organization with relevant knowledge, experience, or using a curriculum with an objective learning outline.

- **(viii) Current Proposal:** "Includes instructional design, such as a syllabus…"

  - **Proposed change:** "May include learning objectives, projects, or other indicators of student engagement or progress, as appropriate to the setting"

12. (vi) Is conducted or overseen by a coach, instructor, mentor, or other adult with similar qualifications not to include the student's parent.

- It is my understanding that this section and the section in Co-curricular that severely limits parents are placed here to prevent fraud and pay a parent to teach their own child. I support that idea, however, feel as though by including this under the definition of Extra-curricular we are simply preventing parents from being involved in their students' learning experiences. Many community and rec programs charge fees to the city, umpires, equipment etc. but the parents that are coaches are all strictly volunteers. By placing this statement here, it looks as though a student of the parent would not qualify for any expenses that have occurred by the parent in this extra-curricular activity simply because the parent volunteered to coach or teach the activity.

- It is my suggestion to simply create a statement under the fraud section that a parent may not receive payment for instructing their own child in any activity, this would not include fees associated with activity or any expenses that do not go directly to the parent.

(18)(A) “Learning pod” means a community of home school students, such as a home school co-op or support group, created by a voluntary association of parents, taught by instructors or facilitators, that provides part-time or full-time academic services, including without limitation core academic subjects of: (i) Mathematics; (ii) English language arts; (iii) Social studies; and (iv) Science.

- This section is also confusing for the previously mentioned co-curricular section since A learning pod of parents teaching can use both math and science as a core academic subject but a single parent teaching must use math and science co-curricular therefor punishing a parent for teaching their own child without a group which again directly contradict Arkansas homeschool laws and places a burden on parents who may not have access to a local group for Stem related subjects.

(21) "Necessary" means: (A) Directly and primarily supportive of a student’s academic progress, developmental growth, or career readiness; (B) Essential to achieving an identified learning objective or developmental milestone; and (C) Reasonably connected to future readiness for enrollment, enlistment, or employment. (22) "Ordinary" means commonly accepted within recognized educational or instructional environments, including academic and structured enrichment settings that support cognitive, social-emotional, or physical development. (A) Ordinary does not include activities that are primarily recreational or hobby-based.

- These clauses sound reasonable on the surface, but when you evaluate them against **Arkansas homeschool law, ADE public school distinctions, the LEARNS Act, and recent executive guidance**, they introduce the same core problems we’ve already identified, just in more subtle language.

- Many valuable learning experiences are not “essential,” but still highly beneficial: art, music, robotics, entrepreneurship, hands-on trade exposure, exploratory STEM activities.

- The terms “essential,” “reasonably connected,” and “ordinary” introduce subjective standards that are not grounded in Arkansas homeschool law and conflict with the LEARNS Act’s emphasis on access and educational choice. These terms impose unnecessary gatekeeping and shift decision-making from families to reviewers without clear statutory authority.

- Additionally, the exclusion of activities that are “primarily recreational or hobby-based” is not clearly defined, creating a high risk of inconsistent enforcement. Without objective criteria, different reviewers may reach different conclusions about the same

activity by approving robotics, music, or 4H programs in one case while denying them in another. This lack of clarity leds to unequal access to funds, increased administrative burden, and outcomes that depend more on interpretation than policy.

- As written, this language undermines consistency, restricts legitimate educational opportunities, and conflicts with Arkansas's stated goals of reducing red tape and expanding pathways for student success.

(b) The Department of Education shall consider whether the same or similar devices were purchased by the same account holder in all prior years when determining appropriateness and need in order to prohibit unnecessary duplication of purchases. A participating student must demonstrate to the Department of Education's satisfaction that there is a specific private school requirement, institution of higher education requirement, or that the technology is deemed necessary for the participating student by a qualified professional in order to exceed one thousand dollars ($1,000) in aggregate annual costs for technological devices;

- These provisions impose subjective approval standards and prior-purchase scrutiny that are not required under Arkansas homeschool law and conflict with the LEARNS Act's goal of expanding access to educational resources. Requiring Department of Education review for "appropriateness and need" shifts decision- making away from parents and introduces unnecessary administrative barriers, contrary to EO 23-02 and 23-10's directive to reduce red tape.

- The requirement to justify purchases over $1,000 through institutional mandates or a "qualified professional" further limits access by excluding legitimate homeschool uses that do not operate under institutional requirements and rejection of the parent right and ability to choose items for their child's education. Additionally, evaluating prior purchases to prevent "duplication" fails to account for evolving technology needs, or different educational uses within a homeschool setting, as well as creates ambiguous language that allows a subjective interpretation that can be unequally applied to families in the program.

- As written, this language creates inconsistent approval standards, delays access to necessary tools and places an undue burden on families without clear statutory authority, places a limit on aggregated annual spending that restricts unnecessarily limiting older students who many need a quality laptop, printer, webcam, headphones all in one year. As well as again placing equality on the reviewer and an overloaded system.

In conclusion, these are just a few and most egregious provisions that collectively impose subjective standards, unnecessary documentation, and institutional-style requirements that are not supported by Arkansas homeschool law. Rather than expanding access and opportunity as intended

under the LEARNS Act, they introduce inconsistency, administrative burden, and barriers that disproportionately affect homeschool families and nontraditional education models. Without clear, objective definitions and limits, enforcement will vary by reviewer, leding to unequal outcomes and reduced trust in the process. To align with state law and policy priorities, these rules should be simplified, clarified, and refocused on enabling access, flexibility, and student-centered educational pathways, not restricting them.

Thank you for your time in and focus on maintaining a supportive learning environment as well as the freedom of choice for all of Arkansas's students.

Sarah White

Division Response: The general concern of this comment is that the rule will act as a constraint to the flexibility that home-schooling parents have in the State of Arkansas. The division respectfully submits that this concern fails to distinguish between the law governing home schooling, which is unchanged, and the necessary accountability to protect the expenditure of public funds if the home school parents' voluntary utilizes EFA dollars. Likewise, if a parent chooses to participate in the EFA program, they continue to be able to supplement their home school education with items not funded under the rule, they simply must do so at their own expense.

***Preapproval*:** Comment considered, no changes made. The current version of the rule requires all expenses be preapproved in order to be eligible for reimbursement. 6 CAR § 35-111(a)(2)(F). The proposed language is designed to provide added flexibility to parents for the least controversial category of expenses. If a program participant is concerned about whether a expense falls within the exception for preapproval, the participant can reach out to the department or request preapproval.

Ordinary and Necessary: Comment considered, no changes made. Regarding the ordinary and necessary analysis, the rule amendment seeks to formalize a necessary exercise of discretion by the division when determining whether an expense is allowable. For example, a Bunsen burner would be a qualifying expense, but it would not be necessary for the education of a kindergarten student. Likewise, the book Atlas Shrugged would be a qualifying expense, but it would not be ordinary to purchase a $1,800 first edition of the text. Allowing these hypothetical expenses to be funded with EFA dollars would be to allow program participants to unjustly enrich themselves in clear contradiction to the intent of the law. Putting this analysis in the text of the rule clarities for the division and the program participants how distinctions of this nature will be made.

Qualified Instructor: Comment considered, no changes made. The comment expresses concern regarding the requirement that a co-curricular course must be taught by a qualified teacher or instructor and requests changes be made to clarify the rule does not prevent the parents from serving as the instructor. The division wishes to clarify that this rule defines the scope of spending with respect to program funds and in no way restricts the liberty of home school parents to teach courses. However, one of the core policies of this rule is that program funds cannot be paid as labor to the parents of participating students. 6 C.A.R. § 35-111(a)(2)(E)(ii). Instructional

materials can be purchased pursuant to other provisions of the rule and utilized by the parents; however, the provision regarding co-curricular courses is included in the rule to address situations where an instructor is hired to teach that material.

$1,000.00 Technology Cap: Comment considered, no changes made. This comment appears to express concern regarding the limitation of technology expenses, with some exceptions, to $1,000 a year. This limitation is designed to ensure that equipment and devices are ancillary expenditures and that the majority of program funds are devoted to substantive academic materials or instruction.

Commenter Name: Samantha Miller, 04/06/2026

Comment: Tax payers should not be responsible for home school or private school funding. Increasing funds to these select few while public schools are struggling across the state is shameful. These options are not available to all students in the state. Countless areas don't have private schools available, just like numerous parents have jobs and cannot home school. Both of these are a choice, and choosing those options should come at their own financial responsibility. Public schools are available across the state to every child.

Another issue we are seeing is that once the voucher money is accepted by a private school or homeschool parents; it is NOT credited or refunded to public schools. IF/when the parents decide to re-enroll their child in public schools. Parents can hop from school to school as many times as they like throughout the year, but the money doesn't follow the student. Those private schools get to keep the money even if the students leaves. Public schools are also required to allow any private or homeschool student/s that wish to participate in extracurricular sports/clubs join. Not only do public schools miss out on state funding for students but now they are left to foot the bill to buy equipment, uniforms, etc. for a student that attends elsewhere. While parents who have students in public schools pay taxes to support it all, PLUS fees for their kids to participate.

Arkansas public schools are declining and are in need of funding. We must address the needs of the masses before funneling more resources to those with the privilege of options.

Division Response: Comment considered, no changes made.

Commenter Name: Ariel Rohde, 04/06/2026

Comment: Whom It May Concern,

I'm thankful for the opportunity to comment on proposed revisions to the Education Freedom Account (EFA) rules. I would like to provide the following comments regarding the proposed changes to the EFA program. I was homeschooled as a child and I'm now homeschooling my own

child. I understand the need to mitigate fraud but many of these changes are not in keeping with the spirit nor the stated intent of "Education Freedom Accounts."

-6 CAR § 35-102. Definitions.
6A
(iii) Includes structured content delivered in an instructional setting;"
Homeschool by definition considers any location to be instructional. The requirement for a class to be "structured" is an ambiguous definition subject to interpretation. - Please remove this definition as it does not align with with reality of homeschool

-(iv) "Is aligned with academic standards, educational goals, or subject area competencies"
This is also ambiguous and open to interpretation. Who determines the educational goals? What specific academic standards? This is a slippery slope and does not algin with homeschool instruction.

-(vi) Has a documented academic connection to a recognized subject area or educational standard;
This wording is vague and open to interpretation. What determines "documented academic connection" and who decides if that criteria is met? What determines a "recognized" subject area - recognized by whom?

-(vii) Is delivered by an instructor, teacher, or provider with subject matter knowledge or experience;
This phrasing should be removed. It is ambiguous and open to interpretation - who determines if the provider/teacher is sufficiently knowledgeable? What amount of experience is enough?

-(x) Is offered by a public school within the State of Arkansas.
This should be removed. This limits parents ability to teach faith-based curriculum and would needlessly limit parents ability to provide hands-on classes like home economics, shop, or any other vocational course that the public school, due to limits imposed by potential litigation, funding, or practicality, is unable/unwilling to offer to their students. The ability of public schools to provide certain topics is not a correlation to educational value as a category. The subsequent list of topics suffices for defining this category.

12A
-(vi) Is conducted or overseen by a coach, instructor, mentor, or other adult with similar qualifications not to include the student’s parent.
The phrase "not to include the student's parent" needs to be greatly clarified. A homeschool parent is, by law, qualified to teach any subject. If the goal is to prevent the student's parents from receiving compensation for teaching their own child, then this should be stated clearly.

-(B) “Extracurricular activity” does not include sports that restrict or limit participation based on tryouts or ability.
- Public schools currently spend funds on tryout-based sports AND limit participation based on ability. This seems to be an unreasonable restriction preventing EFA students from participating in higher-level team activities. Price concerns for expensive sports are already addressed by the spending 25% caps. There is no need for more restrictions on this topic.

-(i) Equipment costs
- The exclusion of equipment costs seems punitive. Any safety equipment should be 100% allowed, and other equipment cost concerns, like in the above line item, are covered by the 25% cap. Many public school sports teams require equipment that is provided by the public schools. If EFA students are going to be restricted, than public schools must also be restricted.

-26
(T) Reasonable costs associated with co-curricular courses in the fine arts, music, or STEM fields if the co-curricular course is offered by a public school within the state;
- Again, "course is offered by a public school within the state" needs to be removed. Public school course offerings are not the gold standard for deciding educational value. Parents should be enabled to provide a wider array of learning options than what is achievable in a public school setting.

-Exclusion of “Hobby-Based” Activities (Pages 8, 47, and 48)
The exclusion of “hobby-based” activities is vague and subjective. Many careers begin as interest-driven hobbies. Activities such as aviation, agriculture, gardening, bee keeping, cooking/baking, or skilled trades may be labeled as hobbies but are also actual professional pathways.

-Technology Spending Cap
The requirement that technology purchases exceeding $1,000 per year must meet a “private school requirement,” “institution of higher education requirement,” or be deemed necessary by a “qualified professional” does not reflect the realities of homeschooling. Parents are responsible for picking the appropriate tools based on their child’s educational needs, and this added layer of approval introduces unnecessary barriers and limits flexibility. I do not use an online or computer based curriculum for my kindergartener. But if I did, we would be very hard pressed to get a decent average laptop, printer, headset, mouse, and protection plan for under $1000. The needs of older students in middle school and high school would be even more expensive. Any student taking engineering, graphic design, coding, robotics, or just about any STEM course would need a much more powerful and more expensive setup. If limits need to be applied, consider a percentage cap or a $2000 limits for elementary students and a $4000 limit for middle school and high school students.

Thank you for reconsidering the above proposals to the EFA rules and regulations to better algin with homeschool reality and to keep with program beneficial and accessible to all LEARNS students.

Ariel Rohde

Division Response:

Qualified Instructor: Comment considered, no changes made. The comment expresses concern regarding the requirement that a co-curricular course must be taught by a qualified teacher or instructor and requests changes be made to clarify the rule does not prevent the parents from serving as the instructor. The division wishes to clarify that this rule defines the scope of spending

with respect to program funds and in no way restricts the liberty of home school parents to teach courses. However, one of the core policies of this rule is that program funds cannot be paid as labor to the parents of participating students. 6 C.A.R. § 35-111(a)(2)(E)(ii). Instructional materials can be purchased pursuant to other provisions of the rule and utilized by the parents; however, the provision regarding co-curricular courses is included in the rule to address situations where an instructor is hired to teach that material.

Sports: With respect to sports, a change was made from the prior version of the rule amendment that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education.

$1,000.00 Technology Cap: Comment considered, no changes made. This comment appears to express concern regarding the limitation of technology expenses, with some exceptions, to $1,000 a year. This limitation is designed to ensure that equipment and devices are ancillary expenditures and that the majority of program funds are devoted to substantive academic materials or instruction.

Commenter Name: Laura D., Homeschool Parent, 04/06/2026

Comment: Hello, I'm reaching out to comment about the proposed legislature rules for EFA. As a long time homeschool parent, I believe it's important to maintain the integrity and freedom of homeschool. Many of the proposed changes create restrictions and choices for families. Most of us homeschool in order to provide a learning environment different from public schools, not to recreate public school at home.

Extra-Curriculars are often embedded in the day-to-day life of home. Eclectic homeschool families don't typically utilize formal curriculum and structured classes for extra-curriculars. These classes often look like "hobbies" or "entertainment." The proposed changes for extra-currciulars doesn't bring clarity, it just muddles the system further leaving the final decision to the perspective of the reviewer or the skill of the parent's wording when submitting the reimbursement. I do get why a parent shouldn't be paid for providing the class, but shouldn't materials still be accepted?

As a recipient of the funds and as a vendor, I'd rather you focus on making the funds more accessible not creating more arbitrary rules left to the interpretation of individual reviewers. As it stands, it's very frustrating waiting indefinitely for reimbursements or payments. It's limiting who actually has access to these funds because most low-income families cannot afford to wait weeks to get reimbursed. Most families cannot afford to wait months for pre-approvals and final reimbursement while their student goes without. It's equally frustrating when some people get approved for certain items yet others are denied.

If the program wants to keep "freedom" in its name, then it's important to keep thr choice in the family's control, and not the state's.

Thank you,
Laura D.

Yahoo Mail: Search, Organize, Conquer

Division Response: The general concern of this comment is that the rule will act as a constraint to the flexibility that home-schooling parents have in the State of Arkansas. The division respectfully submits that this concern fails to distinguish between the law governing home schooling, which is unchanged, and the necessary accountability to protect the expenditure of public funds if the home school parents' voluntary utilizes EFA dollars. Likewise, if a parent chooses to participate in the EFA program, they continue to be able to supplement their home school education with items not funded under the rule, they simply must do so at their own expense.

***Preapproval*:** Comment considered, no changes made. The current version of the rule requires all expenses be preapproved in order to be eligible for reimbursement. 6 CAR § 35-111(a)(2)(F). The proposed language is designed to provide added flexibility to parents for the least controversial category of expenses. If a program participant is concerned about whether a expense falls within the exception for preapproval, the participant can reach out to the department or request preapproval.

Commenter Name: April Landes, 04/06/2026

Comment: Thank you for the opportunity to provide feedback on the proposed changes to the Arkansas Educational Freedom Account (EFA) Program.

While we support accountability and responsible use of funds, we have concerns that several provisions do not reflect the reality of homeschooling or the role of parents as the primary educators of their children.

Homeschooling is not simply school at home,it is a parent-directed, individualized approach to education. As defined in the rule, a homeschool is "a school provided by a parent or legal guardian" . This distinction is important. Parents are not supplementing a system,we are the system. We design curriculum, guide instruction, and prepare our children for adulthood in ways that are flexible, intentional, and often nontraditional.

Because of this, it is essential that EFA policies recognize and respect parents as teachers for their own children. Applying institutional requirements such as formal curriculum structures, certified instructors, or standardized growth measures does not align with how homeschooling works, particularly as students mature and take more ownership of their learning.

As a homeschooling family with three high school students, we see this clearly. Our oldest, as a senior and 18-year-old, chose to pursue photography through self-directed learning,researching, practicing, and building a portfolio. Under the proposed rules, we would not have been able to purchase a camera without tying it to a formal curriculum or teacher. At this stage, education should be about developing independence and real-world skills, not forcing learning into a traditional model.

Technology limitations present a similar concern. A $1,000 cap does not reflect the real cost of devices needed for high school coursework, dual enrollment, or technical skill development. Educational needs grow with age, and technology guidelines should reflect grade level, complexity of use, and preparation for college and careers. Public school students are often provided these tools without similar restrictions.

The same is true for sports and extracurricular participation. A high school student requires more advanced and often more expensive equipment than a younger child, and in small or rural communities, travel teams are often the only available option. These experiences are not optional, they are essential for physical development, teamwork, and future opportunities. Limits should reflect age, access, and level of participation.

Additionally, homeschooling often relies on community-based learning. Families frequently use friends, family members, church groups, and local mentors to teach subjects like music, athletics, and other skills. These are meaningful and effective educational experiences, even without formal curriculum or certified instructors. Families should not be penalized when learning happens in real-life, nontraditional ways.

At its core, the EFA program was created to expand educational freedom. That freedom depends on trusting parents to make decisions that best meet the needs of their children. Homeschool students should have equitable access to the same opportunities available to public school students, while maintaining the flexibility that makes homeschooling effective.

We respectfully ask that the Department:

- Recognize parents as the primary educators of their children and have the rules reflect that
- Preserve flexibility in how education is delivered
- Adjust technology and equipment limits based on age and need
- Allow broader access to extracurricular and travel-based opportunities
- Avoid applying public school models to homeschool environments

We have homeschooled for 13 years and will continue to do so. This has been our first year to use EFA and although it has provided an opportunity for my students to explore some otherwise out of budget things, we aren't sure if we will be participating in the future. The amount of inconsistency and change throughout the year has made it difficult to use the funds without the

risk of being left with items that were reimbursable to some families earlier in the year but not to others toward the end of the year. There are going to be people who abuse the system, but lots of families who are trying to follow the rules are also being punished.

Thank you for your time and consideration.

Respectfully,

April Landes

Division Response: The general concern of this comment is that the rule will act as a constraint to the flexibility that home-schooling parents have in the State of Arkansas. The division respectfully submits that this concern fails to distinguish between the law governing home schooling, which is unchanged, and the necessary accountability to protect the expenditure of public funds if the home school parents' voluntary utilizes EFA dollars. Likewise, if a parent chooses to participate in the EFA program, they continue to be able to supplement their home school education with items not funded under the rule, they simply must do so at their own expense.

Qualified Instructor: Comment considered, no changes made. The comment expresses concern regarding the requirement that a co-curricular course must be taught by a qualified teacher or instructor and requests changes be made to clarify the rule does not prevent the parents from serving as the instructor. The division wishes to clarify that this rule defines the scope of spending with respect to program funds and in no way restricts the liberty of home school parents to teach courses. However, one of the core policies of this rule is that program funds cannot be paid as labor to the parents of participating students. 6 C.A.R. § 35-111(a)(2)(E)(ii). Instructional materials can be purchased pursuant to other provisions of the rule and utilized by the parents; however, the provision regarding co-curricular courses is included in the rule to address situations where an instructor is hired to teach that material.

$1,000.00 Technology Cap: Comment considered, no changes made. This comment appears to express concern regarding the limitation of technology expenses, with some exceptions, to $1,000 a year. This limitation is designed to ensure that equipment and devices are ancillary expenditures and that the majority of program funds are devoted to substantive academic materials or instruction.

Commenter Name: The Cartwrights, 04/06/2026

Comment: It has once again come to our attention about the new 'rules' being proposed by the ADE regarding spending restrictions per the EFA Funding. Specifically, the proposed modified rules concerning spending on athletics, the rollover amounts and new framework for expenses allowed and related?

Once again, this is difficult to understand for us as Homeschoolers. For more than 20 years, we have paid (year after year) and funded our local school(s) and other public entities while also paying 100% of our own school expenses.

In my estimation, this is confiscation and not taxation. Our founders were adamant about private property and the ownership rights therein…yet, here we are 'punishing' homeowners/property owners with excessive collections/taxes in addition to the burdensome income, sales and countless other taxes. And what do we do with that money? Primarily it goes to fund public education without our consent. And the moment the legislature gives those of us who seek a choice a minimum of relief in the funding for education, the dept attempts to circumvent the laws that have been put in place in order to reduce the benefits??

Why? But, tbh, this is about what we have expected. The public education lobby (I suspect) puts down enormous pressure. There's a saying that goes something like this and one that I believe concisely summarizes the belief of those who tax/confiscate for public entities…."what's mine is mine. And what's yours is mine."

In the end, there is little to no relief for taxpayers.

But we will carry on. As always. Working under the umbrella of continuous burden to those insisting they have a 'right' to our money. Without accountability. Without question.

Despite all of this, we once again kindly ask that these restrictions NOT be put in place and allow the law to play out as it apparently has been written. At least that's my understanding. It is our hope that we might have access to funding for at least a little while for our children's education.

Thank you sincerely,

The Cartwrights

West Fork, Arkansas

Division Response: Comment considered, no changes made.

Commenter Name: Katie Zeunges, 04/06/2026

Comment: Hello!

First of all, thank you so much for the EFA funds. What a blessing for our family.

Some items of concern with the new proposed changes and other suggestions are:

-- On the list of core curriculum, please add religious education, for clarification purposes. This religious education needs to be "enshrined" as proper "core" education.

-- Please specify that classes/education/hobby-based activities/etc. that prepare the students for real life jobs are allowed as this helps prepare young people to have careers and be helpful citizens in our state.

-- Limits tying education to what's offered in public schools only is not reasonable. The kids could just go to public schools if they want that education. Homeschoolers often have bigger plans in school work aimed at making our children successful in life and good citizens. The EFA ought to allow parents access to a broad range of resources of their choosing to customize each child's education experience.

• I propose that speech and debate tournaments be covered as those are necessary for the students to practice their speaking skills in a professional context amongst other peers. If they just keep practicing with their classmates and siblings, they won't be as good. We need good communicators and this provides great training.

• The shift to a pre-approval process for co-curricular expenses is not necessary but rather generates much more paperwork.

-- Tech limits:

I would like to request an increase to the proposed limit on technology per student to $1,500.00 annual. A new good quality computer costs at least $1,000 then there are other supplies like headsets, printers, etc.

Another option maybe to be extend the time of replacement for those purchasing a better computer to 4 years instead of 3 years while reducing the time for replacement for those purchasing Chromebooks to 2 years.

Thank you for all you do!

Katie Zeunges

Division Response:

***Preapproval*:** Comment considered, no changes made. The current version of the rule requires all expenses be preapproved in order to be eligible for reimbursement. 6 CAR § 35-111(a)(2)(F). The proposed language is designed to provide added flexibility to parents for the least controversial category of expenses. If a program participant is concerned about whether a expense falls within the exception for preapproval, the participant can reach out to the department or request preapproval.

$1,000.00 Technology Cap: Comment considered, no changes made. This comment appears to express concern regarding the limitation of technology expenses, with some exceptions, to $1,000 a year. This limitation is designed to ensure that equipment and devices are ancillary expenditures and that the majority of program funds are devoted to substantive academic materials or instruction.

***Faith based curriculum*:** Comment considered, no changes made. Nothing in the prosed amendment to the rule prohibits faith based curriculum.

Commenter Name: Lynsi Whetstone, 04/06/2026

Comment: Lynsi Whetstone
480 Webster Street
Greenwood, AR 72936
lbwhet14@gmail.com

April 6, 2026

Arkansas Department of Education
Division of Elementary and Secondary Education
Four Capitol Mall
Little Rock, AR 72201

Re: Public Comment on Proposed Rule Changes – Arkansas Children's Educational Freedom Account Program (6 CAR § 35)

Dear Sir or Madam,

I am writing to express my concerns regarding the proposed revisions to the rules governing the Arkansas Children's Educational Freedom Account (EFA) Program. I am appreciative of the program's stated goal of expanding educational opportunity and empowering families. However, several of the proposed changes appear to narrow the flexibility and parental discretion that are foundational to the program's purpose.

The proposed definition of "course" as a discrete program of study following a predetermined syllabus, along with documentation expectations throughout the rules, presents significant challenges for homeschool families using alternative education. Charlotte Mason education, for example, is a well established and academically rigorous approach widely used within the homeschooling community. It emphasizes rich literature, narration, habit formation, and the integration of subjects rather than rigid, pre structured courses with fixed outputs. Learning within this model is intentionally adaptive and does not naturally produce formal syllabi for each subject. Requiring families to create such documentation solely for compliance purposes adds burden without improving educational quality and risks excluding effective, time tested homeschool methods.

I am also concerned by the proposed distinction between core courses and co curricular courses. In a Charlotte Mason education, subjects such as nature study, art, music appreciation, handicrafts, and applied sciences are not co-curricular, they are core components of a full and intellectually rigorous education. Classifying these areas as co curricular raises concerns about eligibility and funding, particularly where the rules appear to limit co curricular expenses to courses offered by public schools or structured around traditional instructional models. For example, my son has long

demonstrated a strong interest in astronomy and is ready for hands-on exploration via a telescope. Essential instructional tools, such as telescopes used for direct scientific observation, may be deemed ineligible not because they lack educational value, but because the subject or instructional context does not align neatly with the new co curricular definitions or provider requirements. While I am not seeking reimbursement for parent provided instruction and I value the option to seek pre-approval for higher cost instructional materials, it is essential that the materials, supplies, and resources necessary for these subjects remain eligible expenses regardless of whether instruction occurs in a formal classroom or parent led setting.

While I do not personally participate in a homeschool cooperative, I recognize that co ops play an important role for many Arkansas families by providing collaborative learning opportunities while remaining parent directed. Several aspects of the proposed rules place homeschool co ops into regulatory categories they were never designed to meet. Clarification and explicit protection for homeschool cooperatives would help ensure these flexible, community based models are not discouraged or excluded from participation in the EFA program.

Additionally, I am concerned about the proposed requirement that parents obtain prior departmental approval before being reimbursed for qualifying expenses that are not classified as core educational expenses. While pre approval can be appropriate for certain higher cost or specialized purchases, particularly when direct pay or marketplace options are limited, requiring pre approval for basic co-curricular supplies will likely create barriers to timely access to educational resources creating a hardship on homeschool families and the Arkansas Department of Education.

Taken together, the proposed definitions of courses, treatment of co curricular subjects, provider restrictions, reimbursement procedures, documentation standards, and technology limitations represent a shift toward increased standardization and reduced parental flexibility. While accountability is important, the EFA program was founded on the principle that parents are best positioned to make educational decisions for their children. Incremental increases in regulation and prescriptive structures risk eroding that trust and narrowing access to the diverse educational approaches the program was designed to support.

Thank you for the opportunity to provide public comment. I appreciate your consideration of these concerns and would welcome continued dialogue to help ensure that the EFA program remains inclusive of parent directed education, homeschool cooperatives, and non traditional learning models while maintaining appropriate accountability.

Sincerely,

Lynsi Whetstone

Division Response: The general concern of this comment is that the rule will act as a constraint to the flexibility that home-schooling parents have in the State of Arkansas. The division respectfully submits that this concern fails to distinguish between the law governing home schooling, which is unchanged, and the necessary accountability to protect the expenditure of public funds if the home school parents' voluntary utilizes EFA dollars. Likewise, if a parent

chooses to participate in the EFA program, they continue to be able to supplement their home school education with items not funded under the rule, they simply must do so at their own expense.

***Preapproval*:** Comment considered, no changes made. The current version of the rule requires all expenses be preapproved in order to be eligible for reimbursement. 6 CAR § 35-111(a)(2)(F). The proposed language is designed to provide added flexibility to parents for the least controversial category of expenses. If a program participant is concerned about whether a expense falls within the exception for preapproval, the participant can reach out to the department or request preapproval.

Commenter Name: Megan Williams, 04/06/2026

Comment: Hello, I am entering the following comments regarding the proposed changes to EFA wording.

6 CAR § 35-102. Definitions.
6A
vii be sure that wording is inclusive of homeschool parents as teachers. While it may be implied that homeschool parents are teachers, the wording needs to give recognition to that as a qualifying credential, so that there is no confusion.

X "offered by public school" needs to be removed. The ability of public schools to provide certain topics is not a correlation to educational value as a category. The subsequent list of topics suffices for defining this category.

12A
vi "not to include the parent" this wording needs to be clarified. A homeschool parent is, by law, qualified to teach any subject.

If the intent is to separate that the parent cannot be paid for their teaching service, then say so.
As it's written now, would I need to hire a personal trainer for my daughter to workout at the gym? That doesn't seem quite fair since I can teach her myself.

B I am unsure why tryouts and ability would disqualify an activity. If so, then public schools need to remove their tryouts as well. Or disqualify their use of funding for those activities.
If the intent is to restrict high priced leagues, then the current % cap accomplishes this already.

i " equipment costs" needs to be clarified. Safety gear should be allowed without question. Beyond that, required physical items like a bat, a stick, a bowling ball...all fall in the current % cap. This allows families to allocate their funds to the best needs of their student, while keeping majority focus on core academics. Many activities require a physical item in order to play. Those items are provided in public schools, including professional level equipment, using a % of their state funds. If EFA students are going to be restricted, then public schools need to be as well.

26
T remove "if offered by public school". This is hand in hand with 6x. Public school offerings are not the benchmark to deciding educational value. The list in 6B is sufficient.

Thank you,
Megan Williams

Sent from Yahoo Mail for iPhone

Division Response:

Qualified Instructor: Comment considered, no changes made. The comment expresses concern regarding the requirement that a co-curricular course must be taught by a qualified teacher or instructor and requests changes be made to clarify the rule does not prevent the parents from serving as the instructor. The division wishes to clarify that this rule defines the scope of spending with respect to program funds and in no way restricts the liberty of home school parents to teach courses. However, one of the core policies of this rule is that program funds cannot be paid as labor to the parents of participating students. 6 C.A.R. § 35-111(a)(2)(E)(ii). Instructional materials can be purchased pursuant to other provisions of the rule and utilized by the parents; however, the provision regarding co-curricular courses is included in the rule to address situations where an instructor is hired to teach that material.

Sports: With respect to sports, a change was made from the prior version of the rule amendment that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education.

The division respectfully rejects the premise that the goal of the EFA program in the homeschool context is or should be to provide equity between public or private schools and homeschooling. The goal of the EFA program is to support parents in offering a distinct homeschooling experience by ensuring parents have access to curriculum and equipment necessary to provide high quality education. This purpose of homeschooling is to provide an experience distinct from the public or private schools.

The goal of the EFA program is not to recreate the public school experience. A homeschool student is not prohibited from participating in competitive sports and may do so through a program outside of a public school or at his or her resident public school under A.C.A. § 6-15-509 commonly referred to as the Tim Tebow law.

Commenter Name: Courtney Martin, 04/06/2026

Comment: To Whom It May Concern,

I am writing to provide feedback regarding the proposed changes to the Educational Freedom Account (EFA) rules.

First, I would like to express concern about the proposed cap on EFA rollover funds. One of the greatest benefits of the EFA program is the flexibility it provides families to plan for both current and future educational needs. Educational expenses are not evenly distributed year to year, and this is especially true at the high school level.

If families want their students to have access to opportunities such as dual credit courses, co-curricular programs like art and music, test preparation, and Career and Technical Education (CTE), they must be able to plan ahead financially. These opportunities often come with higher costs during high school years.

Reducing the rollover cap from $20,000 to $8,500 significantly limits a family's ability to prepare for these expenses. Families who are able to build rollover funds prior to 9th grade are in a much better position to provide their students with the same breadth of opportunities available in traditional public schools. I strongly encourage reconsideration of this cap and suggest a higher limit that supports long-term planning.

Second, I respectfully disagree with the proposed restriction on activities that involve tryouts or are based on ability. Public school students participate in these types of programs using taxpayer-funded resources, and EFA students should not be held to a different standard. If an activity is considered valuable in a public school setting, it should not be disqualified for EFA students based on team structure or competitiveness.

Additionally, physical education and athletic participation should be encouraged, not restricted. With childhood obesity rates exceeding 40% in Arkansas, policies should support increased physical activity wherever possible. If a program gets students active and engaged, it is a positive investment in their future and the health of our state.

More broadly, Arkansas has an ongoing need for skilled workers in healthcare, STEM, and manufacturing fields. Restricting access to electives, tools, and exploratory learning opportunities is counterproductive to these goals. Students often discover their strengths and career interests through exposure and hands-on learning, and policy should support—not limit—those experiences.

I would also like to address several areas within the proposed rule language that would benefit from clarification:

- Language in definitions should explicitly recognize homeschool parents as educators. While it may be implied, clear wording is necessary to avoid confusion in interpretation and application.

- The phrase “offered by public school” should be removed where it is used to define educational value. Public school availability is not an appropriate benchmark for determining whether a subject or activity is educational.

- Wording that excludes parents from instruction should be clarified. If the intent is to prevent parents from receiving compensation, that should be stated directly rather than implying they cannot teach.

- Equipment costs should be clearly defined to include necessary items such as safety gear and required activity equipment (e.g., sports equipment or tools). These are standard provisions in public school settings and should be treated similarly.

Regarding the proposed exclusion of expenses considered improvements to real property or household fixtures, I understand the intent to prevent misuse. However, many educational activities—particularly in homeschool or experiential learning environments—require hands-on setups such as gardening infrastructure, small-scale agricultural projects, or workshop spaces. These are not general home improvements, but educational tools. Clear distinctions should be made to allow these when they serve a direct educational purpose.

Additionally, several administrative and funding concerns should be reconsidered:

- Requiring pre-approval for all purchases may delay access to time-sensitive curriculum and materials, especially given current response times.

- The proposed $1,000 technology cap may significantly limit access to necessary STEM tools and learning resources unless addressed separately.

- Current percentage caps already provide reasonable guardrails for spending, making additional restrictions on categories like equipment or activities unnecessary.

Finally, I encourage reconsideration of how “hobby-based” activities are defined. Many activities that could fall under this label—particularly in STEM and technology—are directly aligned with the state’s goals of increasing technical skills and workforce readiness. Limiting these opportunities would work against those objectives.

Overall, these proposed changes reduce flexibility and create unnecessary barriers for families who are working to provide a well-rounded and forward-looking education for their children. I respectfully urge the Department to reconsider these provisions and maintain policies that support educational choice, equity, and long-term planning.

Thank you for your time and consideration.

Sincerely,
Courtney Martin

Sent from the all new AOL app for iOS

Division Response: The general concern of this comment is that the rule will act as a constraint to the flexibility that home-schooling parents have in the State of Arkansas. The division respectfully submits that this concern fails to distinguish between the law governing home schooling, which is unchanged, and the necessary accountability to protect the expenditure of public funds if the home school parents' voluntary utilizes EFA dollars. Likewise, if a parent chooses to participate in the EFA program, they continue to be able to supplement their home school education with items not funded under the rule, they simply must do so at their own expense.

$8,500.00 Rollover Cap: Comment considered, no changes made. The establishment of an $8,500 rollover cap for program funds was a considered policy which balanced the concerns of the comment with the general demand for program resources. The division determined that a year's worth of funding is a sufficient savings to address the comment's concerns and that any additional unused funds are better used providing other student's access to the program.

Sports: With respect to sports, a change was made from the prior version of the rule amendment that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education.

The division respectfully rejects the premise that the goal of the EFA program in the homeschool context is or should be to provide equity between public or private schools and homeschooling. The goal of the EFA program is to support parents in offering a distinct homeschooling experience by ensuring parents have access to curriculum and equipment necessary to provide high quality education. This purpose of homeschooling is to provide an experience distinct from the public or private schools.

The goal of the EFA program is not to recreate the public school experience. A homeschool student is not prohibited from participating in competitive sports and may do so through a program outside of a public school or at his or her resident public school under A.C.A. § 6-15-509 commonly referred to as the Tim Tebow law.

Qualified Instructor: Comment considered, no changes made. The comment expresses concern regarding the requirement that a co-curricular course must be taught by a qualified teacher or instructor and requests changes be made to clarify the rule does not prevent the parents from serving as the instructor. The division wishes to clarify that this rule defines the scope of spending with respect to program funds and in no way restricts the liberty of home school parents to teach courses. However, one of the core policies of this rule is that program funds cannot be paid as labor to the parents of participating students. 6 C.A.R. § 35-111(a)(2)(E)(ii). Instructional materials can be purchased pursuant to other provisions of the rule and utilized by the parents;

however, the provision regarding co-curricular courses is included in the rule to address situations where an instructor is hired to teach that material.

***Co-Curricular**:* Comment considered, no changes made. This comment appears to express concern regarding the statutory requirements that a cocurricular course must be offered by a public school in the state. This requirement is codified in Ark. Code Ann. § 6-18-2501(13)(E) and implemented by this rule. Consequently, the concern of this comment is outside the scope of rulemaking.

***Household Furnishings*:** Comment received, no changes made. In the context of real property, an improvement or a fixture is a clearly established legal concept which distinguishes personal property from property that becomes a part of real estate. The basic test is if you sold the real estate, would the improvement or fixture be conveyed to the new owner. The division determined that using EFA funds to improve the value of property owners is not an appropriate use of EFA funds. Program participants may utilize funds saved on curriculum or other eligible expenses for the projects described in the comment.

***Preapproval*:** Comment considered, no changes made. The current version of the rule requires all expenses be preapproved in order to be eligible for reimbursement. 6 CAR § 35-111(a)(2)(F). The proposed language is designed to provide added flexibility to parents for the least controversial category of expenses. If a program participant is concerned about whether a expense falls within the exception for preapproval, the participant can reach out to the department or request preapproval.

$1,000.00 Technology Cap: Comment considered, no changes made. This comment appears to express concern regarding the limitation of technology expenses, with some exceptions, to $1,000 a year. This limitation is designed to ensure that equipment and devices are ancillary expenditures and that the majority of program funds are devoted to substantive academic materials or instruction.

Commenter Name: Taylor Greer, 04/06/2026

Comment: Hello! First and foremost, thank you for taking the time to hear concerns from parents/recipients of EFA.
I would like to enter the following comments regarding the proposed changes to the EFA program. While trying to prevent fraud and misuse of the program, which is completely understandable, the current proposals of change go against why many of us parents are choosing to homeschool.

6 CAR § 35-102. Definitions.
6A
(iii) Includes structured content delivered in an instructional setting;"
- This should be removed - by definition homeschool considers any location to be instructional, and the requirement for a class to be "structured" is a vague definition subject to interpretation.

(iv) Is aligned with academic standards, educational goals, or subject
area competencies;
- This is vague and open to interpretation. What specific academic standards? Who determines the educational goals? This is subjective, and I foresee leding to undesirable outcomes.

(vi) Has a documented academic connection to a recognized subject
area or educational standard;
- Again - vague and open to interpretation. What constitutes "documented academic connection" - who determines if that criteria is met? What defines a "recognized" subject area - recognized by whom?

(vii) Is delivered by an instructor, teacher, or provider with subject
matter knowledge or experience;
- Should be removed. Again, open to interpretation - who decides if the provider is sufficiently knowledgeable? What amount of experience is enough?
-

(x) Is offered by a public school within the State of Arkansas.
- Must be removed - this would limit parents ability to teach faith-based curriculum and would unnecessarily limit parents ability to provide hands-on classes like home economics, shop, or any other vocational course that the public school, due to limits imposed by potential litigation, funding, or practicality, is unable/unwilling to offer to their students.

Many parents are homeschooling specifically to stay as far away from the state as possible, we do not want our children being taught by anything public school related!
12A
(vi) Is conducted or overseen by a coach, instructor, mentor, or other
adult with similar qualifications not to include the student’s parent.
"not to include the student's parent" wording needs to be clarified. A homeschool parent is, by law, qualified to teach any subject. If the intent is to prevent the student's parents from receiving compensation for teaching their own child, then this should be stated clearly.

(B) “Extracurricular activity” does not include sports that restrict or limit
participation based on tryouts or ability.
- Public schools currently spend funds on tryout-based sports. This seems to be an arbitrary restriction preventing EFA students from participating in higher-level team activities. Price concerns for expensive sports are already addressed by the spending % caps, so this clause seems more punitive than addressing an issue.

(i) Equipment costs
- The exclusion of equipment costs also seems punitive. Safety equipment should be 100% allowed, and other equipment cost concerns, like in the previous line item, are covered by the % cap. Many sports require equipment that is provided in the public schools- including professional-level equipment. If EFA students are going to be restricted, than public schools must also be restricted.

26
(T) Reasonable costs associated with co-curricular courses in the fine arts, music, or STEM fields if the co-curricular course is offered by a public school within the state;
- Again, "course is offered by a public school within the state" needs to be removed as a qualifier. Public school offerings are not the benchmark for deciding educational value. Parents should be empowered to provide a much wider array of learning options than what is feasible in a public school setting.

Thank you so much for taking the time to hear our requests and concerns.

We appreciate the opportunity to have access to these funds, as they have made a tremendous impact on the curriculum (physical books, teaching resources etc) and music lessons to provide a faith based, classical education, specifically for our home.

Warmly,
Taylor Greer

Division Response:

Qualified Instructor: Comment considered, no changes made. The comment expresses concern regarding the requirement that a co-curricular course must be taught by a qualified teacher or instructor and requests changes be made to clarify the rule does not prevent the parents from serving as the instructor. The division wishes to clarify that this rule defines the scope of spending with respect to program funds and in no way restricts the liberty of home school parents to teach courses. However, one of the core policies of this rule is that program funds cannot be paid as labor to the parents of participating students. 6 C.A.R. § 35-111(a)(2)(E)(ii). Instructional materials can be purchased pursuant to other provisions of the rule and utilized by the parents; however, the provision regarding co-curricular courses is included in the rule to address situations where an instructor is hired to teach that material.

Sports: With respect to sports, a change was made from the prior version of the rule amendment that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education.

$1,000.00 Technology Cap: Comment considered, no changes made. This comment appears to express concern regarding the limitation of technology expenses, with some exceptions, to $1,000 a year. This limitation is designed to ensure that equipment and devices are ancillary expenditures and that the majority of program funds are devoted to substantive academic materials or instruction.

***Co-Curricular**:* Comment considered, no changes made. This comment appears to express concern regarding the statutory requirements that a cocurricular course must be offered by a public school in the state. This requirement is codified in Ark. Code Ann. § 6-18-2501(13)(E) and implemented by this rule. Consequently, the concern of this comment is outside the scope of rulemaking.

Commenter Name: Clif Johnson, 04/06/2026

Comment: To Whom it May Concern,

As a homeschool parent, I have a few concerns about the proposed rule changes concerning EFA Funds. I will limit my concerns to just a few. The main concern is with the wording of Title 6, Chapter 1, Subchapter B, part 35, subpart 1, (6), vii. The concern is the uncertainty around parent-led instruction for co-curriculars and whether materials/books are still allowed if a parent teaches it. Wording needs to be adjusted to clarify a parent's ability to provide the instruction in co-curricular courses and still qualify for using funds for needed materials and supplies. Corollary to that concern is the limits tying education to what's offered in public school only, along with the vague exclusion of hobby-based activities, many of which led to real careers.

Thank you for your consideration of this matter,

Dr. Clif Johnson

Division Response:

Qualified Instructor: Comment considered, no changes made. The comment expresses concern regarding the requirement that a co-curricular course must be taught by a qualified teacher or instructor and requests changes be made to clarify the rule does not prevent the parents from serving as the instructor. The division wishes to clarify that this rule defines the scope of spending with respect to program funds and in no way restricts the liberty of home school parents to teach courses. However, one of the core policies of this rule is that program funds cannot be paid as labor to the parents of participating students. 6 C.A.R. § 35-111(a)(2)(E)(ii). Instructional materials can be purchased pursuant to other provisions of the rule and utilized by the parents; however, the provision regarding co-curricular courses is included in the rule to address situations where an instructor is hired to teach that material.

***Co-Curricular**:* Comment considered, no changes made. This comment appears to express concern regarding the statutory requirements that a cocurricular course must be offered by a public school in the state. This requirement is codified in Ark. Code Ann. § 6-18-2501(13)(E) and implemented by this rule. Consequently, the concern of this comment is outside the scope of rulemaking.

Commenter Name: Shirley Hale, 04/06/2026

Comment: I completely disagree with homeschool students having 'roll over' accounts and having taxpayer money to pay for activities.

Utilizing taxpayer money to pay for these items removes funds from public schools.

Parents have the right to homeschool their students, but taxpayers should not pay for their choices.

Shirley Hale

Division Response: Comment considered, no changes made.

Commenter Name: Rebecca Altman, 04/06/2026

Comment: **Summary of Comments (full, detailed comments below)**

- The proposed rules would significantly reduce the flexibility homeschool families currently have to use EFA funds in meaningful, individualized ways.
- The definition of a co-curricular course is too restrictive and creates uncertainty about whether parent-led instruction and related materials would still qualify.
- Limiting eligible coursework to courses offered in Arkansas public schools undermines parental choice and may exclude specialized, advanced, and faith-based studies.
- The exclusion of "hobby-based" activities is too vague and could led to inconsistent decisions about legitimate educational and career-preparation activities.
- The proposed $1,000 annual technology cap is unrealistic given current prices and inflation; a higher cap or percentage-based limit would be more reasonable, and homeschool educators should be recognized as qualified professionals when determining what technology their students need.
- Requiring pre-approval for most expenses outside a narrow "core educational expenses" category would likely create more backlog, more administrative burden, and more delays for families.
- Reducing the rollover limit from $20,000 to $8,500 would especially harm high school students planning for concurrent classes, career training, certifications, and other advanced opportunities.
- Excluding competitive sports involving tryouts would unfairly limit access to common athletic opportunities that are already subject to the existing 25% spending cap.
- Overall, these proposed changes would disproportionately burden homeschool families and push the EFA program toward a traditional-school model rather than preserving educational freedom.

To Whom It May Concern,

I appreciate the opportunity to comment on the proposed revisions to the Education Freedom Account (EFA) rules.

I am deeply concerned that these proposed changes would significantly reduce the flexibility homeschool families have to use EFA funds in meaningful, individualized ways. While accountability is important, many of these proposals seem to move the program away from educational freedom and toward a much more restrictive, traditional-school framework that does not reflect how homeschooling actually works.

One of my biggest concerns is how the proposed rules define and apply the concept of a course, especially the definition of a co-curricular course, which seems to include any subject or topic of study other than English, social studies, basic math, and basic science. Homeschool learning is often flexible, parent-directed, and tailored to a child's interests, abilities, and goals. Many valuable educational experiences do not fit neatly into a formal classroom model with a predetermined syllabus or outside provider.

Related to that, the language in Section 35-102 6.A.vii, stating that a co-curricular course must be delivered by an "instructor, teacher, or provider with subject-matter knowledge or experience," creates uncertainty about whether parent-led instruction would qualify and whether curriculum, books, materials, and supplies used in legitimate parent-led co-curricular instruction would remain eligible expenses unless the parent could prove he or she has subject-matter knowledge or experience. What if a child wants to study painting and the parent is not a painter, but can easily get a teaching manual or art curriculum or even put together a list of YouTube videos that will teach painting techniques? Will the student's EFA funds not cover painting supplies simply because the parent is not an artist? My concern is not about reimbursing a parent for their time. It is about whether EFA funds may still be used for the materials needed when a parent is teaching a legitimate subject at home. It is also concerning that a number of the classes designated as co-curricular are required for high school graduation in Arkansas, which would indicate that they would be better classified as core subjects. Clarification is needed to ensure that parent-led co-curricular learning remains an eligible and supported use of EFA funds.

I am also very concerned about the limitation to coursework offered in Arkansas public schools under Section 35-102 6.A.x. Many homeschool families pursue specialized, interest-driven learning that does not fit within a traditional public-school course catalog but still represents serious and meaningful education. Restricting qualifying coursework in this way undermines parental choice and limits educational opportunity. This also raises major practical questions. Will families be given an exhaustive list of courses taught in Arkansas public schools, along with full course descriptions? Will advanced or specialized courses be eligible if they are not explicitly offered in public schools? What about faith-based studies, which are an integral part of the education of many homeschoolers in Arkansas? Because public schools are legally prohibited from providing devotional religious instruction, tying EFA eligibility to public school offerings leds to the practical disqualification of faith-based curriculum.

The exclusion of "hobby-based" activities is also too ambiguous and subjective. Many career paths begin as interest-driven pursuits. Activities such as aviation, agriculture, baking, music, entrepreneurship, and skilled trades could easily be labeled as hobbies while also serving as legitimate preparation for future education, employment, or vocation. Without clear definitions, this standard could led to inconsistent decisions.

The proposed annual $1,000 limit for all technology purchases is unrealistic with today's prices and inflation. In the current market, $1,000 does not go far when purchasing a reliable educational device, especially for older students who may need a quality laptop or tablet for advanced coursework. I strongly urge the Department to reconsider this cap or implement higher caps for middle and high school students. At a minimum, it should be raised to better reflect current costs. Even better, technology spending could be tied to a reasonable percentage of the student's annual EFA funding rather than a flat dollar amount that will quickly become outdated. Additionally, requiring technology purchases above $1,000 to meet a private school requirement, an institution of higher education requirement, or be deemed necessary by a qualified professional does not reflect the realities of homeschooling, where parents are the ones responsible for determining what tools their children need, unless the definition of qualified professional includes homeschool educators acting as the administrators of their own state-recognized schools. It is reasonable for home educators to provide a valid explanation of why certain technology is needed, but it is unreasonable and discriminatory not to allow them a say in what their students need.

Another major concern is the proposed pre-approval requirement for expenses outside the very limited category of "core educational expenses." Because that category is so narrow, this would require families to seek pre-approval for many legitimate homeschool expenses. In practice, that appears likely to create two separate queues for many purchases: first a pre-approval submission, and then a reimbursement submission after purchase. If the approval process takes weeks or months, and the price changes in the meantime, families may have to start over. If that is how this system will work, it could actually create more backlog and more administrative work for both families and the Department than simply maintaining a clearer and more detailed list of approved expenses.

I am also concerned about the proposed reduction in the rollover amount from $20,000 to $8,500. This is especially harmful for high school students, whose educational expenses often rise significantly in the later years as they begin pursuing concurrent college classes, career training, certification programs, and other advanced opportunities. Specifically, inflation in higher education costs far outpaces the proposed $8,500 cap. Although Arkansas offers some support for concurrent enrollment, that does not eliminate the need for rollover flexibility, as those options may not fully cover costs, may create future scholarship-planning tradeoffs, and may not align well for students intending to attend private universities where transferability can matter. This shows why the annual EFA amount may not come close to covering certain upper-level high school expenses and why rollover funds are extremely valuable for families trying to plan ahead.

Another concern is the exclusion of competitive sports. By excluding activities involving tryouts, the rules would eliminate access to many standard athletic opportunities. Additionally, both public and private schools in Arkansas, particularly at the high school level, require tryouts for competitive sports teams. Competitive sports can be a valid part of physical education and personal

development, and these activities are already subject to the existing 25% spending cap. Additional restrictions seem unnecessary and are, in fact, discriminatory against homeschoolers.

More broadly, I am concerned that these proposed rules would disproportionately affect homeschoolers. Families using EFA funds for private school tuition are often applying those funds in one straightforward category. Homeschool families, however, often use EFA funds across a wider range of legitimate educational needs, including curriculum, supplies, electives, enrichment activities, experiential learning, physical education, arts, and career-focused opportunities. These proposed restrictions would reduce the usefulness of the program for homeschool students and would take away many of the freedoms families have relied on in order to provide a rich and individualized education.

Overall, these proposed rules would narrow educational opportunities, create unnecessary uncertainty, and make the EFA program much harder for homeschool families to use as intended. Please do not adopt rules that force homeschool families into a traditional school model in order to access educational funds intended to support educational freedom. I respectfully ask the Department to reconsider these provisions and preserve the flexibility that has made the program workable and valuable for homeschool families.

Thank you for your time and consideration.

Sincerely,

Rebecca Altman

Jeremiah 29:11

Division Response: The general concern of this comment is that the rule will act as a constraint to the flexibility that home-schooling parents have in the State of Arkansas. The division respectfully submits that this concern fails to distinguish between the law governing home schooling, which is unchanged, and the necessary accountability to protect the expenditure of public funds if the home school parents' voluntary utilizes EFA dollars. Likewise, if a parent chooses to participate in the EFA program, they continue to be able to supplement their home school education with items not funded under the rule, they simply must do so at their own expense.

Co-Curricular*:* Comment considered, no changes made. This comment appears to express concern regarding the statutory requirements that a cocurricular course must be offered by a public school in the state. This requirement is codified in Ark. Code Ann. § 6-18-2501(13)(E) and implemented by this rule. Consequently, the concern of this comment is outside the scope of rulemaking.

$1,000.00 Technology Cap: Comment considered, no changes made. This comment appears to express concern regarding the limitation of technology expenses, with some exceptions, to $1,000 a year. This limitation is designed to ensure that equipment and devices are ancillary expenditures and that the majority of program funds are devoted to substantive academic materials or instruction.

***Preapproval*:** Comment considered, no changes made. The current version of the rule requires all expenses be preapproved in order to be eligible for reimbursement. 6 CAR § 35-111(a)(2)(F). The proposed language is designed to provide added flexibility to parents for the least controversial category of expenses. If a program participant is concerned about whether a expense falls within the exception for preapproval, the participant can reach out to the department or request preapproval.

$8,500.00 Rollover Cap: Comment considered, no changes made. The establishment of an $8,500 rollover cap for program funds was a considered policy which balanced the concerns of the comment with the general demand for program resources. The division determined that a year's worth of funding is a sufficient savings to address the comment's concerns and that any additional unused funds are better used providing other student's access to the program.

Sports: With respect to sports, a change was made from the prior version of the rule amendment that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education.

Commenter Name: Molly Kucginski, 04/06/2026

Comment: To whom it may concern,

As a homeschool family EFA has truly been an invaluable resource! It has allowed us to seek help, through dyslexia therapy, for our oldest daughter that has been life changing and while we have utilized the funds for, mainly, curriculum and therapies it has also given us the freedom to offer our girls the opportunity to participate in sports and extracurriculars. Sports help students develop physical health, teamwork, discipline, and ledership skills—qualities that are just as valuable as academic learning. Homeschooled students often do not have access to school-funded athletic programs, so allowing EFA funds to cover sports participation ensures they receive the same opportunities for physical development and social interaction as traditionally schooled students. Supporting sports through EFA funds helps homeschool families provide a balanced education that nurtures both the mind and body. We are grateful for the blessing that EFA has been to our family and we are praying it continues to be throughout our girls education.

Thank you so much for your consideration!

Molly Kucginski

Homeschool mom of 3 girls

Division Response: ***Sports:*** With respect to sports, a change was made from the prior version of the rule amendment that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education.

The division respectfully rejects the premise that the goal of the EFA program in the homeschool context is or should be to provide equity between public or private schools and homeschooling. The goal of the EFA program is to support parents in offering a distinct homeschooling experience by ensuring parents have access to curriculum and equipment necessary to provide high quality education. This purpose of homeschooling is to provide an experience distinct from the public or private schools.

The goal of the EFA program is not to recreate the public school experience. A homeschool student is not prohibited from participating in competitive sports and may do so through a program outside of a public school or at his or her resident public school under A.C.A. § 6-15-509 commonly referred to as the Tim Tebow law.

Commenter Name: Rick Smith, 04/06/2026

Comment: Good evening
I would like to enter the following comments regarding the proposed changes to the EFA program. I have home-schooled my children for going on 27 years now, in various states and under various sets of rules. I understand, especially in the current environment, the need to mitigate fraud, but some of these changes are not in keeping with the spirit nor the stated intent of "Education Freedom Accounts."

6 CAR § 35-102. Definitions.
6A
(iii) Includes structured content delivered in an instructional setting;" - This should be removed - by definition homeschool considers any location to be instructional, and the requirement for a class to be "structured" is a vague definition subject to interpretation.

(iv) Is aligned with academic standards, educational goals, or subject area competencies; - This is vague and open to interpretation. What specific academic standards? Who determines the educational goals? This is a slippery slope.

(vi) Has a documented academic connection to a recognized subject area or educational standard; - Again - vague and open to interpretation. What constitutes "documented academic connection" - who determines if that criteria is met. What defines a "recognized" subject area - recognized by whom?

(vii) Is delivered by an instructor, teacher, or provider with subject matter knowledge or experience; - should be removed. Again open to interpretation - who decides if the provider is sufficiently knowledgeable? What amount of experience is enough?

(x) Is offered by a public school within the State of Arkansas. - Must be removed - this would limit parents ability to teach faith-based curriculum and would unnecessarily limit parents ability to provide hands-on classes like home economics, shop, or any other vocational course that the public school, due to limits imposed by potential litigation, funding, or practicality, is unable/unwilling to offer to their students.

12A
(vi) Is conducted or overseen by a coach, instructor, mentor, or other adult with similar qualifications not to include the student's parent. "not to include the student's parent" wording needs to be clarified. A homeschool parent is, by law, qualified to teach any subject. If the intent is to prevent the student's parents from receiving compensation for teaching their own child, then this should be stated clearly.
(B) "Extracurricular activity" does not include sports that restrict or limit participation based on tryouts or ability. - Public schools currently spend funds on tryout-based sports. This seems to be an arbitrary restriction preventing EFA students from participating in higher-level team activities. Price concerns for expensive sports is already addressed by the spending % caps, so this clause seems more punitive than addressing an issue.

(i) Equipment costs - the exclusion of equipment costs also seems punitive. Safety equipment should be 100% allowed, and other equipment cost concerns, like in the previous line item, are covered by the % cap. Many sports require equipment that is provided in the public schools-including professional-level equipment. If EFA students are going to be restricted, than public schools must also be restricted.

26
(T) Reasonable costs associated with co-curricular courses in the fine arts, music, or STEM fields if the co-curricular course is offered by a public school within the state; - Again, "course is offered by a public school within the state" needs to be removed as a qualifier. Public school offerings are not the benchmark for deciding educational value. Parents should be empowered to provide a much wider array of learning options than what is feasible in a public school setting.

Thank you for taking the time to address my concerns. This is an excellent program and a great benefit to Arkansas families. We must not allow the attempts of a few to take advantage of the system to degrade the opportunities it affords families who are using the program as it was intended. In other words, let's not punish everyone for the misdeeds of a few. We should be able in this day to address fraud directly without resorting to building excessively restrictive layers of regulation that will do more to slow the process and reduce it's effectiveness than it will do to stop fraud.

Sincerely,

Rick Smith

Division Response:

Qualified Instructor: Comment considered, no changes made. The comment expresses concern regarding the requirement that a co-curricular course must be taught by a qualified teacher or instructor and requests changes be made to clarify the rule does not prevent the parents from serving as the instructor. The division wishes to clarify that this rule defines the scope of spending with respect to program funds and in no way restricts the liberty of home school parents to teach courses. However, one of the core policies of this rule is that program funds cannot be paid as labor to the parents of participating students. 6 C.A.R. § 35-111(a)(2)(E)(ii). Instructional materials can be purchased pursuant to other provisions of the rule and utilized by the parents; however, the provision regarding co-curricular courses is included in the rule to address situations where an instructor is hired to teach that material.

Sports: With respect to sports, a change was made from the prior version of the rule amendment that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education.

$1,000.00 Technology Cap: Comment considered, no changes made. This comment appears to express concern regarding the limitation of technology expenses, with some exceptions, to $1,000 a year. This limitation is designed to ensure that equipment and devices are ancillary expenditures and that the majority of program funds are devoted to substantive academic materials or instruction.

Co-Curricular*:* Comment considered, no changes made. This comment appears to express concern regarding the statutory requirements that a cocurricular course must be offered by a public school in the state. This requirement is codified in Ark. Code Ann. § 6-18-2501(13)(E) and implemented by this rule. Consequently, the concern of this comment is outside the scope of rulemaking.

Commenter Name: Danielle Johnson, 04/06/2026

Comment: To Whom It May Concern,

I appreciate the opportunity to comment on the proposed revisions to the Education Freedom Account (EFA) rules. While I understand the intent to ensure accountability, several provisions raise concerns regarding clarity and consistency with how homeschooling is practically carried out.

I respectfully submit the following:

1. Co-Curricular Instruction Requirement (Section 35-102 6.A.vii)

The proposed definition of a "co-curricular course" specifies that delivery must be by an "instructor, teacher, or provider with subject-matter knowledge or experience." The current language implies that instruction must be provided by a third-party provider.

This creates uncertainty as to whether parent-led instruction would qualify, and whether associated curriculum, materials, and supplies would be considered allowable expenses. To clarify, this concern is not about reimbursing a parent for their time, but about allowing EFA funds to cover the books, materials, and supplies used in legitimate parent-led instruction.

For example, as a parent with a STEM background teaching advanced engineering or applied mathematics - areas explicitly included in co-curricular definition - it remains unclear whether materials for this parent-led instruction would be reimbursable.

Clarification is needed to ensure that parent-led co-curricular learning remains an eligible and supported use of EFA funds.

2. Limitation to Public School-Aligned Coursework (Section 35-102 6.A.x)

This rule limits qualifying expenses to coursework offered in Arkansas public schools. This raises important questions:

Will an exhaustive list of courses taught in public schools be provided, along with full course descriptions?

Will advanced or specialized courses be eligible if not explicitly offered in public schools? For example, if an introductory aviation class is available in public school, would an advanced aviation course be an eligible expense?

Many homeschool families pursue specialized, interest-driven learning or Biblical based learning that does not fit within a traditional course catalog but still represents meaningful education specific to our family.

3. Exclusion of "Hobby-Based" Activities (Pages 8, 47, and 48)

The exclusion of "hobby-based" activities is ambiguous and subjective. Many careers begin as interest-driven pursuits. Activities such as aviation, agriculture, homesteading, baking, or skilled trades may be labeled as hobbies but are also legitimate professional pathways.

Without clear definitions, this standard may led to inconsistent and inequitable determinations.

4. Technology Spending Cap

The requirement that technology purchases exceeding $1,000 per year must meet a "private school requirement," "institution of higher education requirement," or be deemed necessary by a

"qualified professional" does not reflect the realities of homeschooling. Parents are responsible for selecting appropriate tools based on their child's educational needs, and this added layer of approval introduces unnecessary barriers and limits flexibility.

5. Exclusion of Competitive Sports

The exclusion of activities involving "tryouts" eliminates access to many standard athletic opportunities. Competitive sports align with physical education goals and are already subject to an existing 25% spending cap. Additional restrictions are unnecessary, particularly when public schools also limit participation based on ability.

6. Pre-Approval Requirement for Co-Curricular Expenses (Section 35-111(a)(2)(F)(i)(d), Page 39)

The proposed rule states that "a parent… may only be reimbursed for a qualifying expense that is not a core educational expense if the parent receives approval from the Department before the expense is incurred."

This represents a significant shift away from the current reimbursement model and introduces a slow pre-approval process. Many co-curricular courses—including "fine arts," "STEM," "world languages," and "career and technical education"—require timely access to materials, classes, or opportunities.

Requiring advance approval for each expense may delay or prevent participation in legitimate educational activities and creates an administrative burden for families attempting to comply in good faith.

In summary, these provisions will narrow educational opportunities and create uncertainty for families attempting to comply in good faith. Clarification and flexibility in these areas would support both accountability and practical implementation.

I respectfully request reconsideration of these provisions to ensure the EFA program remains workable and accessible for homeschool families.

Thank you for your time and consideration.

Danielle Johnson

Division Response: Comment considered, no changes made. The comment expresses concern regarding the requirement that a co-curricular course must be taught by a qualified teacher or instructor and requests changes be made to clarify the rule does not prevent the parents from serving as the instructor. The division wishes to clarify that this rule defines the scope of spending with respect to program funds and in no way restricts the liberty of home school parents to teach courses. However, one of the core policies of this rule is that program funds cannot be paid as labor to the parents of participating students. 6 C.A.R. § 35-111(a)(2)(E)(ii). Instructional materials can be purchased pursuant to other provisions of the rule and utilized by the parents;

however, the provision regarding co-curricular courses is included in the rule to address situations where an instructor is hired to teach that material.

The comment also opposes the statutory requirements that a cocurricular course must be offered by a public school in the state which is codified in A.C.A. § 6-18-2501(13)(E) and implemented by this rule. Consequently, the concern of this comment is outside the scope of rulemaking.

The comment also objects to the limitation of technology expenses, with some exceptions, to $1,000 a year. This limitation is designed to ensure that equipment and devices are ancillary expenditures and that the majority of program funds are devoted to substantive academic materials or instruction.

With respect to sports, a change was made from the prior version of the rule amendment that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience. A homeschool student is not prohibited from participating in competitive sports and may do so through a program outside of a public school or at his or her resident public school under A.C.A. § 6-15-509 commonly referred to as the Tim Tebow law.

Finally, the establishment of an $8,500 rollover cap for program funds was a considered policy which balanced the concerns of the comment with the general demand for program resources. The division determined that a year's worth of funding is a sufficient savings to address the comment's concerns and that any additional unused funds are better used providing other student's access to the program.

The current version of the rule requires all expenses be preapproved in order to be eligible for reimbursement. 6 CAR § 35-111(a)(2)(F). The proposed language is designed to provide added flexibility to parents for the least controversial category of expenses. If a program participant is concerned about whether an expense falls within the exception for preapproval, the participant can reach out to the department or request preapproval.

Commenter Name: Cassie Laing, 04/06/2026

Comment: The Educational Freedom Account (EFA) program is already producing strong results for students, with achievement higher than state and national levels at a greatly reduced cost-compared to public school funding which ranges from 13,000-25,000 per student. Any rule changes should be made cautiously to avoid unintended harm.

Several proposed changes risk limiting educational opportunities:

- **Extracurriculars & Sports:** Restricting funding for competitive or team sports (such as those requiring tryouts) would disproportionately impact homeschool students. Competitive activities, including team sports, are paid for with public education funds in schools across the state and therefore must be deemed valuable by the state for student growth. These opportunities should not be denied to homeschool students and should remain eligible within existing spending caps.
- **Core vs. Qualifying Expenses:** Creating a narrow "core expense" category adds unnecessary bureaucracy and delays and adds additional restriction to the language of Act 237. Families already experience long wait times for reimbursement, direct pay, and marketplace approvals. Additional approval requirements will hinder timely access to essential learning materials. In addition, local small business vendors are already dropping out of the program due to month+ long delays in Direct pay invoices. This will force considerably more money out of Arkansas as parents look to larger non-local providers.
- **Reimbursement Limits/Restrictions:** Marketplace vendors are taking advantage of this program. This is where efforts should be focused, rather than introducing a required pre-approval process for reimbursement. No one wants to pay out of pocket for expenses and wait for reimbursements- but when items are marked up to even double or more from an approved marketplace vendor we make the responsible choice. There was a paperback copy of a magic treehouse book on the Marketplace for $63.00 This book is $3.46 on Amazon. Trust families to make these wise financial and educational decisions for the good of their students, they know how to make the funds stretch to be the most effective for their students. Instead, instituting and communicating written limits on certain items like desks or book shelves allow parents to buy used or more durable items. Putting a pre-approval in place for all reimbursements would make it impossible for parents to utilize sales or purchase used items (including used curriculum) due to the lengthy pre-approval process which has overly burdened the efa department and has significantly slowed all forms of purchasing. Many pre-approval prices have expired or items have sold or gone out of stock before the request can be approved causing additional work and delay.
- **Technology Cap:** If a technology cap is considered, please consider making it, at minimum, $2500 per 2 years as opposed to $1000 per year. The cheapest laptops or desktops are not durable nor are they compatible with STEM programs for robotics, CAD programs, and many high school level or CTE course programs. Allow parents to make those decisions to invest in higher quality equipment that will actually last multiple years and provide proper educational value. If technology is capped, include the option that families be reimbursed up to an approved amount and allowed to cover the difference themselves, rather than denied entirely when purchasing higher-quality items.
- **Rollover Limits:** Reducing rollover caps ignores the reality of higher costs in later grades and for students with disabilities or educational needs. Maintaining higher limits increases access to dual credit courses, career training, and specialized services. There are already caps in place to prevent excessive spending in capped categories. To provide equity and reduce the load on the already burdened approval process, roll over should remain at 20,000 for all students knowing that those funds are only able to be used in non-capped categories. This ensures high school students and students with different or specialized needs have access to the proper funding without needing to introduce excessive levels of student screening. Again, per student ***yearly*** spending in Arkansas of 13,000-25,000 per student far exceeds the amount EFA funds offer per student, a $20,000 roll over ***only*** benefits

individual families who are already making more fiscally responsible choices ***over multiple years*** than public education counterparts.

- **Co-Curricular or "Hobby" Courses:** Proposed language adds additional restriction to Act 237. Regarding any wording about “hobby” type learning (which is not defined and left to interpretation which leds to inequity and increased approval burdens within the department), our digital economy has made every possible hobby into a career, just ask any successful YouTuber or Etsy seller. What might be a hobby for one could be career and technical education for another. This generation of students will have to discover a way to make a living that can not be replaced by ai. Their education actually needs to be more expanded, individualized, and hands-on than previous generations. Sewing, crochet, fiber arts might led to a career in the billions-of-dollars textile industry. How many bakeries or restaurants did you pass on your way to work? Don't tell every art-related graduate (who has paid thousands of dollars to our public universities for an education) that art isn't a real career. Carpentry, trades, stem, agriculture- it all starts at what could be called a "hobby." Even our Arkansas department of agriculture recognizes the importance of agriculture education and school funded gardening in their Arkansas Grown School Garden Contest that is currently open. As a high school certified public educator, I say this with confidence and first hand experience. Students NEED to pursue "hobbies" in early grades and CTE in upper grades. We are turning out students who have no idea what they "want" to do and, therefore, no drive to do it. In addition, any wording about "hobbies" or- more accurately worded- co-curriculars needing to be taught by/tied to a paid professional or enrolled co-curricular course for supplies to be reimbursed is restrictive and fiscally irresponsible. I could have paid hundreds of dollars to a “professional” art teacher for a large group class or two. Instead I bought less than $50 in watercolor supplies and my brand new to watercolor 12 year old has grown exponentially within 2 months just using YouTube videos (picture attached). There are so many ways for kids to learn beyond their parents ability that do not include paying for full on enrollment/professional services. Not only do homeschool parents demonstrate fiscal responsibility by doing so- which results in higher quality education at a much lower price- many of these "professional" resources are not available across the state (or are prohibitively far and result in costly mileage reimbursement and wasted school time). In the name of equity, and the effort to provide rich educational opportunities to ALL Arkansas students, please do not tie co-curriculars to only establishment related programming.

In conclusion, increased restrictions and administrative burdens will reduce flexibility, delay learning, and limit student success. The current structure already includes safeguards and is working effectively for Arkansas families.

Watercolors by a 12 year old EFA student after 2 months of using a free Youtube creator as a qualified expert.

Division Response: The general concern of this comment is that the rule will act as a constraint to the flexibility that home-schooling parents have in the State of Arkansas. The division respectfully submits that this concern fails to distinguish between the law governing home schooling, which is unchanged, and the necessary accountability to protect the expenditure of public funds if the home school parents' voluntary utilizes EFA dollars. Likewise, if a parent chooses to participate in the EFA program, they continue to be able to supplement their home school education with items not funded under the rule, they simply must do so at their own expense.

Sports: With respect to sports, a change was made from the prior version of the rule amendment that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education.

The division respectfully rejects the premise that the goal of the EFA program in the homeschool context is or should be to provide equity between public or private schools and homeschooling. The goal of the EFA program is to support parents in offering a distinct homeschooling experience by ensuring parents have access to curriculum and equipment necessary to provide high quality education. This purpose of homeschooling is to provide an experience distinct from the public or private schools.

The goal of the EFA program is not to recreate the public school experience. A homeschool student is not prohibited from participating in competitive sports and may do so through a program outside

of a public school or at his or her resident public school under A.C.A. § 6-15-509 commonly referred to as the Tim Tebow law.

***Preapproval*:** Comment considered, no changes made. The current version of the rule requires all expenses be preapproved in order to be eligible for reimbursement. 6 CAR § 35-111(a)(2)(F). The proposed language is designed to provide added flexibility to parents for the least controversial category of expenses. If a program participant is concerned about whether a expense falls within the exception for preapproval, the participant can reach out to the department or request preapproval.

$1,000.00 Technology Cap: Comment considered, no changes made. This comment appears to express concern regarding the limitation of technology expenses, with some exceptions, to $1,000 a year. This limitation is designed to ensure that equipment and devices are ancillary expenditures and that the majority of program funds are devoted to substantive academic materials or instruction.

$8,500.00 Rollover Cap: Comment considered, no changes made. The establishment of an $8,500 rollover cap for program funds was a considered policy which balanced the concerns of the comment with the general demand for program resources. The division determined that a year's worth of funding is a sufficient savings to address the comment's concerns and that any additional unused funds are better used providing other student's access to the program.

Commenter Name: Valerie Pereira, 04/06/2026

Comment: To Whom It May Concern,

I appreciate the opportunity to comment on the proposed revisions to the Education Freedom Account (EFA) rules. While I understand the intent to ensure accountability, several provisions raise concerns regarding clarity and consistency with how homeschooling is practically carried out.

I respectfully submit the following:

1. Co-Curricular Instruction Requirement (Section 35-102 6.A.vii)

The proposed definition of a "co-curricular course" specifies that delivery must be by an "instructor, teacher, or provider with subject-matter knowledge or experience." The current language implies that instruction must be provided by a third-party provider.

This creates uncertainty as to whether parent-led instruction would qualify, and whether associated curriculum, materials, and supplies would be considered allowable expenses. To clarify, this concern is not about reimbursing a parent for their time, but about allowing EFA funds to cover the books, materials, and supplies used in legitimate parent-led instruction.

For example, as a parent with a STEM background teaching advanced engineering or applied mathematics - areas explicitly included in co-curricular definition - it remains unclear whether materials for this parent-led instruction would be reimbursable.

Clarification is needed to ensure that parent-led co-curricular learning remains an eligible and supported use of EFA funds.

2. Limitation to Public School-Aligned Coursework (Section 35-102 6.A.x)

This rule limits qualifying expenses to coursework offered in Arkansas public schools. This raises important questions:

Will an exhaustive list of courses taught in public schools be provided, along with full course descriptions?

Will advanced or specialized courses be eligible if not explicitly offered in public schools? For example, if an introductory aviation class is available in public school, would an advanced aviation course be an eligible expense?

Many homeschool families pursue specialized, interest-driven learning that does not fit within a traditional course catalog but still represents meaningful education.

3. Exclusion of "Hobby-Based" Activities (Pages 8, 47, and 48)

The exclusion of "hobby-based" activities is ambiguous and subjective. Many careers begin as interest-driven pursuits. Activities such as aviation, agriculture, baking, or skilled trades may be labeled as hobbies but are also legitimate professional pathways.

Without clear definitions, this standard may led to inconsistent and inequitable determinations.

4. Technology Spending Cap

The requirement that technology purchases exceeding $1,000 per year must meet a "private school requirement," "institution of higher education requirement," or be deemed necessary by a "qualified professional" does not reflect the realities of homeschooling. Parents are responsible for selecting appropriate tools based on their child's educational needs, and this added layer of approval introduces unnecessary barriers and limits flexibility.

5. Exclusion of Competitive Sports

The exclusion of activities involving "tryouts" eliminates access to many standard athletic opportunities. Competitive sports align with physical education goals and are already subject to an existing 25% spending cap. Additional restrictions are unnecessary, particularly when public schools also limit participation based on ability.

6. Pre-Approval Requirement for Co-Curricular Expenses (Section 35-111(a)(2)(F)(i)(d), Page 39)

The proposed rule states that "a parent… may only be reimbursed for a qualifying expense that is not a core educational expense if the parent receives approval from the Department before the expense is incurred."

This represents a significant shift away from the current reimbursement model and introduces a slow pre-approval process. Many co-curricular courses—including "fine arts," "STEM," "world languages," and "career and technical education"—require timely access to materials, classes, or opportunities.

Requiring advance approval for each expense may delay or prevent participation in legitimate educational activities and creates an administrative burden for families attempting to comply in good faith.

In summary, these provisions will narrow educational opportunities and create uncertainty for families attempting to comply in good faith. Clarification and flexibility in these areas would support both accountability and practical implementation.

I respectfully request reconsideration of these provisions to ensure the EFA program remains workable and accessible for homeschool families.

Thank you for your time and consideration.

Valerie Pereira

Division Response: Comment considered, no changes made. The comment expresses concern regarding the requirement that a co-curricular course must be taught by a qualified teacher or instructor and requests changes be made to clarify the rule does not prevent the parents from serving as the instructor. The division wishes to clarify that this rule defines the scope of spending with respect to program funds and in no way restricts the liberty of home school parents to teach courses. However, one of the core policies of this rule is that program funds cannot be paid as labor to the parents of participating students. 6 C.A.R. § 35-111(a)(2)(E)(ii). Instructional materials can be purchased pursuant to other provisions of the rule and utilized by the parents; however, the provision regarding co-curricular courses is included in the rule to address situations where an instructor is hired to teach that material.

The comment also opposes the statutory requirements that a cocurricular course must be offered by a public school in the state which is codified in A.C.A. § 6-18-2501(13)(E) and implemented by this rule. Consequently, the concern of this comment is outside the scope of rulemaking.

The comment also objects to the limitation of technology expenses, with some exceptions, to $1,000 a year. This limitation is designed to ensure that equipment and devices are ancillary expenditures and that the majority of program funds are devoted to substantive academic materials or instruction.

With respect to sports, a change was made from the prior version of the rule amendment that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience. A homeschool student is not prohibited from participating in competitive sports and may do so through a program outside of a public school or at his or her resident public school under A.C.A. § 6-15-509 commonly referred to as the Tim Tebow law.

Finally, the establishment of an $8,500 rollover cap for program funds was a considered policy which balanced the concerns of the comment with the general demand for program resources. The division determined that a year's worth of funding is a sufficient savings to address the comment's concerns and that any additional unused funds are better used providing other student's access to the program.

The current version of the rule requires all expenses be preapproved in order to be eligible for reimbursement. 6 CAR § 35-111(a)(2)(F). The proposed language is designed to provide added flexibility to parents for the least controversial category of expenses. If a program participant is concerned about whether an expense falls within the exception for preapproval, the participant can reach out to the department or request preapproval.

Commenter Name: Rebecca Whatley, 04/06/2026

Comment: Also, having to have everything preapproved for reimbursement is wild BC it takes FOREVER and the marketplace has HIGH prices and not a lot of choices. Honestly most of it is just ridiculous. The kids are the ones who will suffer so that someone can pocket the funds. I was forced to use the marketplace bc of the out of pocket cost and it was so sad. I got a new credit card in anticipation of the next go around. If people are getting rejected for things that are outlandish then let them learn the hard way. Paying a premium for the marketplace isn't fair.

From: R. M. <iwbn21@yahoo.com>
Sent: Monday, April 6, 2026 4:45 PM
To: ADE.RulesComments@ade.arkansas.gov <ADE.RulesComments@ade.arkansas.gov>
Subject: Tech limit

Hi ADE,

Please reconsider the tech limit that is being proposed. We are a first year family and There is absolutely NO way we could have gotten the things we NEEDED with $1,000. Maybe there are some who are challenging this program with the electronics but that would put so many other students in a very poor condition if you move forward. We were able to get nice computers, and it was something like$1,200 with cases , chargers, and screen covers. With the need for a

printer in mind, the $1,000 hard limit just would NOT cover the basic needs. Not to mention headphones, or any other tech item LIKE the YOTO players that are such a blessing. We live in White County and there aren't many places to take classes or participate in activities, so online is the best place for the kiddos to get involved in classes. With that said, I believe that computers are worth the initial investment to get something that will hold up over the years.

Ty, Rebecca Whatley

Division Response:

$1,000.00 Technology Cap: Comment considered, no changes made. This comment appears to express concern regarding the limitation of technology expenses, with some exceptions, to $1,000 a year. This limitation is designed to ensure that equipment and devices are ancillary expenditures and that the majority of program funds are devoted to substantive academic materials or instruction.

Commenter Name: Erin Warmuskerken, 04/06/2026

Comment: I have objections to exclusion of "hobby-based" learning with no clear definition of the term, and no actual reasoning behind why a "hobby-based" activity would be inherently less beneficial educationally than other kinds of projects or activities.

I can't think of a single hobby that couldn't be turned into a career.

I also recognize the value of the educational, developmental, and psychological growth that comes with any constructive, hands-on experience that introduces a child to new skills, challenges, ideas, and opportunities for creative thinking and expression. In my twenty-six years of homeschooling, I have found that the greatest leaps of academic progress happen in the context of a project that holds particular interest to the child. If that is what is meant by "hobby-based activity" then we absolutely need more of it, not less! Support parents' freedom to choose the best teaching tools for their students, and let the annual testing speak for itself.

Thank you for this program and for your consideration of our feedback.

Erin Warmuskerken

Division Response:

Commenter Name: Amber Palmer, 04/06/2026

Comment: Dear Arkansas Department of Education,

I am writing to provide formal comments on the proposed Arkansas EFA rules. I appreciate the effort to strengthen program clarity and accountability. However, several provisions introduce

ambiguity, administrative burdens, or conflicts with existing law. I respectfully request revision in the following areas.

1. Page 2, Sections (4) and (6): Definitions of "Core" and "Co-Curricular" The definition of "core" relies on the term "necessary," which is subjective and undefined—especially for homeschool families. Meanwhile, the list of "co-curricular" subjects (fine arts, STEM, foreign languages, career training) conflicts with Arkansas's Smart Core graduation requirements. These inconsistencies will create confusion and inconsistent reimbursement decisions.

2. Page 3, Section (6)(A)(i–x): Ten-Point Co-Curricular Test Requiring a course to meet all ten criteria is excessive and will create significant administrative delays. The use of "and" at the end of item (ix) confirms that every standard must be met. Additionally, subsection (ii) classifying "advanced mathematics" as co-curricular is vague and contradicts the principle that mathematics is a core subject.

3. Page 5, Sections (12)(B) and (C): Extracurricular Activities and Tryout-Based Sports The definition of "extracurricular activity" in 6 CAR §35-102(12)(B) ties EFA eligibility to whether a program lacks competition or tryouts. This disproportionately harms homeschoolers, as many legitimate athletic programs require tryouts—and public-school teams funded with state dollars also require tryouts. Eligibility should be tied to the legitimacy and educational purpose of the program, not the absence of competition.

4. Page 11, Section (26)(Q)(v)(c): Definition of "Qualified Professional" The term is vague and implies parents are not competent to determine their child's educational needs, which conflicts with Arkansas homeschool law. A parent's written explanation should be recognized as valid. Suggested revision: "...deemed necessary for the participating student by a qualified professional, including a parent's thorough written explanation."

5. Page 29, Section (35-107)(3): Redundant Compliance Language The phrase "comply with the following requirements if applicable" is repetitive and unnecessary. Removing redundant language will improve clarity.

6. Page 39, Section (35-111)(F)(i)(d): Pre-Approval Requirement for Non-Core Expenses Requiring pre-approval for every non-core expense will create major backlogs, delay instruction, and force families to use overpriced marketplace vendors. Many marketplace vendors drop-ship items from Amazon at double the cost, wasting taxpayer dollars. Because the proposed definitions classify nearly all subjects except math, science, social studies, and English as co-curricular, the pre-approval requirement becomes unmanageable.

7. Statutory Conflict: Core Educational Expenses vs. Qualifying Expenses Act 237 defines only "qualifying expenses," including "supplemental materials or supplies required by a course of study" (A.C.A. §6-18-2503(11)(B)(iv), p. 84). The Proposed Rules introduce a narrower category of "core educational expenses" in 6 CAR §35-102(4)(B)—a category not found in the statute. The rules then require pre-approval for any qualifying expense not labeled "core" (6 CAR §35-111(F)(i)(d)), even though "core" excludes many necessary supplies. This framework is not supported by Act 237 and will significantly delay students' access to essential materials.

Reimbursement and approval requests already take more than a month; this rule will worsen delays and harm student learning.

8. Need for Partial Reimbursement When Costs Exceed Department Limits Families often experience full reimbursement denials when an item is deemed "too expensive," even when it is a qualifying expense. Instead of reimbursing up to an acceptable amount and allowing parents to pay the difference, the entire request is denied. A new provision should allow partial reimbursement up to an approved amount, with parents covering the difference.

9. Section 35-117(d): Vague Restrictions on "Recreational" or "Hobby-Based" Activities The language is overly broad. Activities such as cooking, sewing, and gardening may be considered hobbies, yet they are also legitimate academic or career-preparation subjects. Clearer definitions are needed to avoid inconsistent decisions.

10. Positive Note: Page 39, Section (35-111)(F)(i)(ii)(d) I appreciate the inclusion of a published list of non-qualifying goods and services. This will provide helpful guidance and reduce uncertainty for families.

Thank you for considering these concerns. I support efforts to strengthen the EFA program and believe these revisions will help the rules better reflect legislative intent, reduce administrative burden, and protect equitable access to educational opportunities for all Arkansas students.

Respectfully, Amber Palmer Bentonville, Arkansas

Division Response:

Sports: With respect to sports, a change was made from the prior version of the rule amendment that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education.

The division respectfully rejects the premise that the goal of the EFA program in the homeschool context is or should be to provide equity between public or private schools and homeschooling. The goal of the EFA program is to support parents in offering a distinct homeschooling experience by ensuring parents have access to curriculum and equipment necessary to provide high quality education. This purpose of homeschooling is to provide an experience distinct from the public or private schools.

The goal of the EFA program is not to recreate the public school experience. A homeschool student is not prohibited from participating in competitive sports and may do so through a program outside of a public school or at his or her resident public school under A.C.A. § 6-15-509 commonly referred to as the Tim Tebow law.

Qualified Instructor: Comment considered, no changes made. The comment expresses concern regarding the requirement that a co-curricular course must be taught by a qualified teacher or instructor and requests changes be made to clarify the rule does not prevent the parents from serving as the instructor. The division wishes to clarify that this rule defines the scope of spending with respect to program funds and in no way restricts the liberty of home school parents to teach courses. However, one of the core policies of this rule is that program funds cannot be paid as labor to the parents of participating students. 6 C.A.R. § 35-111(a)(2)(E)(ii). Instructional materials can be purchased pursuant to other provisions of the rule and utilized by the parents; however, the provision regarding co-curricular courses is included in the rule to address situations where an instructor is hired to teach that material.

***Preapproval*:** Comment considered, no changes made. The current version of the rule requires all expenses be preapproved in order to be eligible for reimbursement. 6 CAR § 35-111(a)(2)(F). The proposed language is designed to provide added flexibility to parents for the least controversial category of expenses. If a program participant is concerned about whether a expense falls within the exception for preapproval, the participant can reach out to the department or request preapproval.

Commenter Name: Chelse Matheny, 04/06/2026

Comment: To Whom It May Concern,

First, I would like to say that I am beyond grateful for the opportunities this program has provided for my son in regard to homeschooling. Funds have at times been tight, and this support has made it possible for us to provide an educational experience that best matches his learning style.

I also understand that it is a tremendous undertaking to create a program that is not only flexible enough to meet a wide range of needs but also fair to thousands of families across the state. I sincerely appreciate the opportunity to comment on the proposed revisions to the Education Freedom Account (EFA) rules.

Regarding the proposed changes to “Core Educational Expenses,” while I understand there have likely been instances of misuse, I do hope that items currently available through the marketplace will continue to be approved. These resources often provide access to educational opportunities that many families may not otherwise know about or be able to access. My concern is that requiring everything to have a formal “syllabus” for approval may become unnecessarily restrictive. While I can understand the need for greater oversight of vendors charging excessive amounts for courses—particularly if those costs increased after the implementation of EFA—I hope the process remains flexible for legitimate educational resources.

I am especially grateful that these funds allow my son to participate in learning opportunities outside the home, such as Outschool classes, co-ops, art classes, and similar programs. These experiences greatly enrich his education. However, I do not believe EFA funds should cover organized sports teams in the same way. Public schools do not typically allocate educational funding for sports participation in this manner, and I do not believe homeschool funding should

either. I could, however, see limited support for recreational sports, perhaps through registration fees only and not for equipment or gear.

I also believe expenses should be considered differently across varying age levels. There should be a clear distinction between elementary, middle, and high school, as the academic requirements and educational experiences differ significantly at each stage.

The proposed technology spending cap and the requirement that technology be "deemed necessary" by certain professionals may not accurately reflect the realities of homeschooling. Parents are responsible for selecting appropriate tools based on their child's educational needs, and this added layer of approval introduces unnecessary barriers while limiting flexibility.

I am also concerned about the limitation to public school–aligned coursework. Restricting qualifying expenses to coursework offered in Arkansas public schools undermines one of the primary reasons many families choose homeschooling in the first place. Many of us did not remove our children from public school simply to recreate the same experience at home.

The proposed exclusion of "hobby-based" activities is also concerning because the definition is highly subjective. Many careers and lifelong aspirations begin as interest-driven pursuits. Activities such as robotics, baking, agriculture, and skilled trades may be labeled as hobbies, yet they are also valid educational experiences and legitimate professional pathways.

Additionally, the proposed pre-approval requirement for co-curricular expenses represents a significant shift from the current reimbursement model. Requiring approval before an expense is incurred may create delays that prevent timely participation in legitimate educational activities. Courses in fine arts, STEM, world languages, and career and technical education often require immediate access to classes, materials, or time-sensitive opportunities. This process may create an unnecessary administrative burden for families who are making good-faith efforts to comply.

Furthermore, 12A wording such as "not to include the parent" needs further clarification. In a homeschool setting, parents are, by law, qualified to teach any subject to their children. If the intent of this language is to specify that a parent may not be reimbursed or compensated for their teaching services, that should be stated clearly and directly. As currently written, the language is ambiguous and could be interpreted in a way that creates confusion for homeschool families regarding what is and is not permitted.

At this point, I believe it would be extremely helpful for a comprehensive manual or guide outlining approved expenses to be released in order to remove the guesswork for families.

I respectfully request reconsideration of these proposed provisions to ensure that the EFA program remains practical, flexible, and accessible for homeschool families.

Thank you for your time and consideration.

Chelse' Matheny

Division Response:

$1,000.00 Technology Cap: Comment considered, no changes made. This comment appears to express concern regarding the limitation of technology expenses, with some exceptions, to $1,000 a year. This limitation is designed to ensure that equipment and devices are ancillary expenditures and that the majority of program funds are devoted to substantive academic materials or instruction.

***Preapproval*:** Comment considered, no changes made. The current version of the rule requires all expenses be preapproved in order to be eligible for reimbursement. 6 CAR § 35-111(a)(2)(F). The proposed language is designed to provide added flexibility to parents for the least controversial category of expenses. If a program participant is concerned about whether a expense falls within the exception for preapproval, the participant can reach out to the department or request preapproval.

Qualified Instructor: Comment considered, no changes made. The comment expresses concern regarding the requirement that a co-curricular course must be taught by a qualified teacher or instructor and requests changes be made to clarify the rule does not prevent the parents from serving as the instructor. The division wishes to clarify that this rule defines the scope of spending with respect to program funds and in no way restricts the liberty of home school parents to teach courses. However, one of the core policies of this rule is that program funds cannot be paid as labor to the parents of participating students. 6 C.A.R. § 35-111(a)(2)(E)(ii). Instructional materials can be purchased pursuant to other provisions of the rule and utilized by the parents; however, the provision regarding co-curricular courses is included in the rule to address situations where an instructor is hired to teach that material.

Commenter Name: Sarah Moore, 04/06/2026

Comments: To whom it may concern at the ADE,

First, my family is very grateful for the LEARNS Act and EFA funds and all the effort that the state government and ADE has put into making it happen! Thank you to all who made it happen and who continue to make it happen.

Second, we appreciate cautious and considerate oversight of the program to ensure it functions smoothly and effectively, so as to be sustainable and beneficial.

I speak as both a homeschool parent, and also an invested tax payer. I understand and appreciate that a govt program (such as EFA is) needs structure to run responsponsible. But I also want to speak on behalf of a beneficiary of the services, to express what would serve an account holder.

In response to the " Proposed Rulemaking":

1. 6 CAR § 35-102. 4.A. "(x) Is offered by a public school within the State of Arkansas. "

Please adjust this language to, at the very least, also include "offered by a public OR private school." If EFA funds cover private schools and classes a private school may offer that a public doesn't, then it should also cover home schoolers accessing those same kinds of classes or independent study. Also, please seriously consider that many reasons home school families opt to home school is to offer MORE than the current public school is/or is able to offer. The fact that the public school system does NOT offer a given class or subject of study should absolutely NOT restrict it from being a valid educational pursuit covered by educational funds.

2. 6 CAR § 35-102. Definitions. 6a "(vii) Is delivered by an instructor, teacher, or provider with subject matter knowledge or experience; "

3. AND 12A "(vi) Is conducted or overseen by a coach, instructor, mentor, or other adult with similar qualifications not to include the student's parent."

I object to the wording that suggests the apparent exclusion (or potential interpretation thereof) of parents as qualified instructors. As a parent, I chose to take responsibility to educate my child and choose when or when not to outsource their education. I elect to do this with: core curriculum, co-curriculum AND extra-curricular. Our decisions in these regards should not exempt students from using funds for curriculum, resources and supplies, accordingly.

Example: My husband is a skilled musician. I have no desire/intent for him to receive EFA money to pay for lessons (that rule is already clarified elsewhere in the document), but the wording above seems like it could be used to exclude my children from using EFA funds to purchase musical equipment or supplies IF their music teacher was their own parent.

This is unreasonable and unfair. Taking advantage of skilled educators, or the ability to educate within our own home, also allows parents to wisely allocate the use of money and stretch their EFA budget responsibly. E.g. Why should I pay for someone else to teach my child a cooking class, if I am fully capable and willing to do so? But at the same time, that shouldn't exclude us from using EFA funds for reasonable supplies within a cooking class (books, specialized tools, etc.) Please clarify language to allow parents to elect how to instruct their children without unfair and unreasonable restrictions.

4. 6 CAR § 35-102. (B) "Extracurricular activity" does not include sports that restrict or limit participation based on tryouts or ability. The following components of competitive sports are explicitly excluded and are not qualifying expenses: equipment costs."

If the EFA program is supposed to provide students with, at the very least, equivalent benefits as public school students, why are public high schoolers allowed skill-based sports with try outs but not home schoolers?

Further, it is my understanding that tax dollars go to public schools for: stadiums, fields, gymnasiums , etc. in which skill-based team sports are played; sports equipment (balls, bats, etc.) used during those sports; and qualified coaches of skill-based sports. Can you clarify the language and reconsider the qualification here to ensure home schoolers are not being excluded from benefits of PE through team sports?

Further, a clarification/definition of "personal equipment" vs. "equipment costs" could go far. I understand there may be some reasonable exceptions here, i.e. gear that only ONE person would wear and would normally purchase independently. But as worded, it sounds like I couldn't purchase a baseball and mitt if my student played baseball for PE, whereas I imagine my tax dollars cover baseballs at public schools.

5. 6 CAR § 35-102. Definitions. R.ii "(T) Reasonable costs associated with co-curricular courses in the fine arts, music, or STEM fields if the co-curricular course is offered by a public school within the state;"

Please refer back to my point #3 that co-curricular courses should NOT be limited to what a public school teaches. A common reason for home schooling is precisely to offer students above and beyond what the public schools can and do teach.

6. 6 CAR § 35-102. Definitions. 26.Q.iii.c. " A participating student can must demonstrate to the Department of Education's satisfaction that there is a specific private school requirement, institution of higher education requirement, or that the technology is deemed necessary for the participating student by a qualified professional in order to exceed one thousand dollars ($1,000) in aggregate annual costs for technological devices; "

At the very least, can you please clarify what a "qualified professional" would be, how a parent/teacher would get that info and relay it, and reconsider whether that qualification is even reasonable or fair? Also, please reconsider what is reasonable to be spent based on age/grade level. An average high schooler, or even a middle schooler, is much more likely to have higher technology needs. The cost of technology is only rising, and $1000 doesn't stretch far for a high schooler with specialized technological interests they are pursuing educationally/career-training. If a high schooler with any sort of engineering/digital art/gaming/tech interests needs a computer to support learning in that field, it would easily cost $1k, and that's before tax and protection plans. Would the $1k include those, bringing the base price of the device likely down to $600? What about then a printer or another basic tool like headphones? Or if they need specialized gear for additional classes or career training? Please expand the limit, atleast for grades above elementary, so that they aren't unreasonably/unfairly limited to devices that won't serve them. Also, please change the approval by a "qualified professional" to allow parents to reasonably explain and justify the need for appropriate tech.
7. 6 CAR § 35-106. Term of EFA eligibility. " (d)(1) The department may also remove a participating student who consistently fails to demonstrate academic achievement or growth on a valid and reliable assessment relative to the assessment's scale."

This wording is concernedly open-ended. Who is to determine that and on what basis? What is "consistently"-- 1 year, 2 year, 10 years? How are students with learning difficulties or challenges (common reason to home school) accommodated in this? The next point (2) refers to intervention plans, which is good. It does say student's guardian can be the implenetor of that. Will it be absolutely respected/supported if/how the parent/guardian implements that and what the plan is?

8. 6 CAR § 35-111. Payments under the program. (a)(2)(F)(i) "A parent of a participating student may only be reimbursed for... (d) A parent of a participating student may only be reimbursed for a qualifying expense that is not a core educational expense if the parent receives approval from the Department before the expense is incurred."

As written, this seems like an unnecessary and unreasonable/unfair hurdle. How will this be implemented differently than the current process (consistent with subpoint (c) just above that)? Will providing sufficient documentation be disregarded completely without a pre-approval? This seems, if anything, like an optional approach that benefits the account holder, not a necessary one, that could inhibit the practical approach of purchasing home schooling items (e.g. when it's on sale, or available to be purchased, not only after a waiting period to be approved).

Thank you for your time and consideration to these matters!
--
Sarah Moore

Division Response: The general concern of this comment is that the rule will act as a constraint to the flexibility that home-schooling parents have in the State of Arkansas. The division respectfully submits that this concern fails to distinguish between the law governing home schooling, which is unchanged, and the necessary accountability to protect the expenditure of public funds if the home school parents' voluntary utilizes EFA dollars. Likewise, if a parent chooses to participate in the EFA program, they continue to be able to supplement their home school education with items not funded under the rule, they simply must do so at their own expense.

Qualified Instructor: Comment considered, no changes made. The comment expresses concern regarding the requirement that a co-curricular course must be taught by a qualified teacher or instructor and requests changes be made to clarify the rule does not prevent the parents from serving as the instructor. The division wishes to clarify that this rule defines the scope of spending with respect to program funds and in no way restricts the liberty of home school parents to teach courses. However, one of the core policies of this rule is that program funds cannot be paid as labor to the parents of participating students. 6 C.A.R. § 35-111(a)(2)(E)(ii). Instructional materials can be purchased pursuant to other provisions of the rule and utilized by the parents; however, the provision regarding co-curricular courses is included in the rule to address situations where an instructor is hired to teach that material.

Sports: With respect to sports, a change was made from the prior version of the rule amendment that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education.

The division respectfully rejects the premise that the goal of the EFA program in the homeschool context is or should be to provide equity between public or private schools and homeschooling. The goal of the EFA program is to support parents in offering a distinct homeschooling experience by ensuring parents have access to curriculum and equipment necessary to provide high quality education. This purpose of homeschooling is to provide an experience distinct from the public or private schools.

The goal of the EFA program is not to recreate the public school experience. A homeschool student is not prohibited from participating in competitive sports and may do so through a program outside of a public school or at his or her resident public school under A.C.A. § 6-15-509 commonly referred to as the Tim Tebow law.

$1,000.00 Technology Cap: Comment considered, no changes made. This comment appears to express concern regarding the limitation of technology expenses, with some exceptions, to $1,000 a year. This limitation is designed to ensure that equipment and devices are ancillary expenditures and that the majority of program funds are devoted to substantive academic materials or instruction.

Co-Curricular*:* Comment considered, no changes made. This comment appears to express concern regarding the statutory requirements that a cocurricular course must be offered by a public school in the state. This requirement is codified in Ark. Code Ann. § 6-18-2501(13)(E) and implemented by this rule. Consequently, the concern of this comment is outside the scope of rulemaking.

Preapproval**:** Comment considered, no changes made. The current version of the rule requires all expenses be preapproved in order to be eligible for reimbursement. 6 CAR § 35-111(a)(2)(F). The proposed language is designed to provide added flexibility to parents for the least controversial category of expenses. If a program participant is concerned about whether a expense falls within the exception for preapproval, the participant can reach out to the department or request preapproval.

Commenter Name: Rachel Matson, 04/06/2026

Comment: To Whom It May Concern,

Thank you for the opportunity to voice comments and concerns. I appreciate that and hope all concerns will be thoughtfully considered. I understand that these proposed revisions are to ensure accountability, is it possible that there are a few who are "going rogue" while the rest of us genuinely just want to use the funds to further our children's education? Please don't punish the majority based on the poor actions of a few.

With that being said, some of the proposed revisions need to be clarified.

I respectfully submit the following:

1. Co-Curricular Instruction Requirement (Section 35-102 6.A.vii)

The proposed definition of a "co-curricular course" specifies that delivery must be by an "instructor, teacher, or provider with subject-matter knowledge or experience." The current language implies that instruction must be provided by a third-party provider.

This creates uncertainty as to whether parent-led instruction would qualify, and whether associated curriculum, materials, and supplies would be considered allowable expenses. To clarify, this concern is not about reimbursing a parent for their time, but about allowing EFA funds to cover the books, materials, and supplies used in legitimate parent-led instruction.

For example, as a parent with a STEM background teaching advanced engineering or applied mathematics - areas explicitly included in co-curricular definition - it remains unclear whether materials for this parent-led instruction would be reimbursable.

Clarification is needed to ensure that parent-led co-curricular learning remains an eligible and supported use of EFA funds.

2. Limitation to Public School-Aligned Coursework (Section 35-102 6.A.x)

This rule limits qualifying expenses to coursework offered in Arkansas public schools. This raises important questions:

Will an exhaustive list of courses taught in public schools be provided, along with full course descriptions?

Will advanced or specialized courses be eligible if not explicitly offered in public schools? For example, if an introductory aviation class is available in public school, would an advanced aviation course be an eligible expense?

Many homeschool families pursue specialized, interest-driven learning that does not fit within a traditional course catalog but still represents meaningful education.

3. Exclusion of "Hobby-Based" Activities (Pages 8, 47, and 48)

The exclusion of "hobby-based" activities is ambiguous and subjective. Many careers begin as interest-driven pursuits. Activities such as aviation, agriculture, baking, or skilled trades may be labeled as hobbies but are also legitimate professional pathways.

Without clear definitions, this standard may led to inconsistent and inequitable determinations.

4. Technology Spending Cap

The requirement that technology purchases exceeding $1,000 per year must meet a "private school requirement," "institution of higher education requirement," or be deemed necessary by a "qualified professional" does not reflect the realities of homeschooling. Parents are responsible for

selecting appropriate tools based on their child's educational needs, and this added layer of approval introduces unnecessary barriers and limits flexibility.

5. Exclusion of Competitive Sports

The exclusion of activities involving "tryouts" eliminates access to many standard athletic opportunities. Competitive sports align with physical education goals and are already subject to an existing 25% spending cap. Additional restrictions are unnecessary, particularly when public schools also limit participation based on ability.

6. Pre-Approval Requirement for Co-Curricular Expenses (Section 35-111(a)(2)(F)(i)(d), Page 39)

The proposed rule states that "a parent… may only be reimbursed for a qualifying expense that is not a core educational expense if the parent receives approval from the Department before the expense is incurred."

This represents a significant shift away from the current reimbursement model and introduces a slow pre-approval process. Many co-curricular courses—including "fine arts," "STEM," "world languages," and "career and technical education"—require timely access to materials, classes, or opportunities.

Requiring advance approval for each expense may delay or prevent participation in legitimate educational activities and creates an administrative burden for families attempting to comply in good faith.

In summary, these provisions will narrow educational opportunities and create uncertainty for families attempting to comply in good faith. Clarification and flexibility in these areas would support both accountability and practical implementation.

I respectfully request reconsideration of these provisions to ensure the EFA program remains workable and accessible for homeschool families.

Thank you for your time and consideration.

Division Response: Comment considered, no changes made. The comment expresses concern regarding the requirement that a co-curricular course must be taught by a qualified teacher or instructor and requests changes be made to clarify the rule does not prevent the parents from serving as the instructor. The division wishes to clarify that this rule defines the scope of spending with respect to program funds and in no way restricts the liberty of home school parents to teach courses. However, one of the core policies of this rule is that program funds cannot be paid as labor to the parents of participating students. 6 C.A.R. § 35-111(a)(2)(E)(ii). Instructional materials can be purchased pursuant to other provisions of the rule and utilized by the parents; however, the provision regarding co-curricular courses is included in the rule to address situations where an instructor is hired to teach that material.

The comment also opposes the statutory requirements that a cocurricular course must be offered by a public school in the state which is codified in A.C.A. § 6-18-2501(13)(E) and implemented by this rule. Consequently, the concern of this comment is outside the scope of rulemaking.

The comment also objects to the limitation of technology expenses, with some exceptions, to $1,000 a year. This limitation is designed to ensure that equipment and devices are ancillary expenditures and that the majority of program funds are devoted to substantive academic materials or instruction.

With respect to sports, a change was made from the prior version of the rule amendment that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience. A homeschool student is not prohibited from participating in competitive sports and may do so through a program outside of a public school or at his or her resident public school under A.C.A. § 6-15-509 commonly referred to as the Tim Tebow law.

Finally, the establishment of an $8,500 rollover cap for program funds was a considered policy which balanced the concerns of the comment with the general demand for program resources. The division determined that a year's worth of funding is a sufficient savings to address the comment's concerns and that any additional unused funds are better used providing other student's access to the program.

The current version of the rule requires all expenses be preapproved in order to be eligible for reimbursement. 6 CAR § 35-111(a)(2)(F). The proposed language is designed to provide added flexibility to parents for the least controversial category of expenses. If a program participant is concerned about whether an expense falls within the exception for preapproval, the participant can reach out to the department or request preapproval.

Commenter Name: Macy Morgan, Parent, 04/06/2026

Comment: Dear Arkansas Department of Education,

Thank you for the opportunity ti provide feedback regarding the proposed rule changes from the Arkansas Department of Education.

I am a homeschooling parent whose children have never been enrolled in public schools. Because of this, our participation in the program has not resulted in a loss of funding to a public school district. I am grateful for the educational opportunities provided through this program and would appreciate some clarification on several points to better understand how these proposed changes may impact my family.

Parent led instruction:

Under current Arkansas Law, parents are permitted to educate their own children without a teaching license. Can you please confirm that this will remain unchanged under the proposed rules? I hold a college degree and am confident in my ability to teach core subjects. When/if additional support is needed, I utilize tutors or supplemental resources as deemed necessary. The current verbiage of the proposed rules are not clear in this area.

Curriculum Flexibility:

I am concerned about potential limitations related to approved vendors and curriculum access. Currently, I am able to obtain our preferred curriculum through marketplace and direct pay options, but I am concerned that that may not always be the case. Limiting curriculum choices within a school choice framework seems counter to the program's intent of expanding educational freedom. I would appreciate clarification on whether families will continue to have flexibility in curriculum.

Progress Reports/ Portfolio requirements

I would like more information regarding proposed portfolio and/or progress reporting requirements. Specifically: (1) what documentation will be required? (2) how frequently must it be submitted? (3) Will there be a standarized submission platform?

As a parent with more than one child, long term record keeping requirements could be burdensome and space consuming. Will the state provide any tools, storage system, or technology to assist families in meeting these proposed expectations?

Reimbursement Process

Currently, I secure testing dates with approved vendors and submit them for reimbursement to ensure timely payment and to ensure that the selected test dates are secured. Requiring pre-approval before scheduling what is required for the program would add unnecessary stress. Even though there are some vendors available via direct pay, delays in direct pay cause uncertainty.

educational vs. "hobby based" learning

I am concerned about the vagueness of the term "hobby-based" learning and how it may impact funding decisions. For example: Violin and music are offered within our public schools. Will private music and instrumental lessons still qualify? Can funding be used for instruments, similar to how the schools provide them? Dance and performance are offered through certain public magnet schools. Will students still be able to access programs such as ballet or fine arts instruction? The high school in my district offers vo-tech courses. Will such coursework be granted to homeschool children as well? Clear definitions would help families make informed decisions and avoid inconsistent interpretations.

Physical Education Requirements:

Arkansas law requires that elementary students receive a minimum of 40 minutes of physical education instruction per week. Given that, if instruction is required by the state, will EFA funding be permitted to cover physical education programs, classes, and/or membership to physical education facilities (i.e. gyms)? Clarification on this point would ensure families can remain compliant while also meeting educational standards.

I appreciate the intent behind ensuring accountability and responsible use of funds. At the same time, I respectfully ask that the Department consider preserving the flexibility that has made homeschooling in Arkansas successful. Thank you again for your consideration.

-Macey

Division Response: The general concern of this comment is that the rule will act as a constraint to the flexibility that home-schooling parents have in the State of Arkansas. The division respectfully submits that this concern fails to distinguish between the law governing home schooling, which is unchanged, and the necessary accountability to protect the expenditure of public funds if the home school parents' voluntary utilizes EFA dollars. Likewise, if a parent chooses to participate in the EFA program, they continue to be able to supplement their home school education with items not funded under the rule, they simply must do so at their own expense.

Qualified Instructor: Comment considered, no changes made. The comment expresses concern regarding the requirement that a co-curricular course must be taught by a qualified teacher or instructor and requests changes be made to clarify the rule does not prevent the parents from serving as the instructor. The division wishes to clarify that this rule defines the scope of spending with respect to program funds and in no way restricts the liberty of home school parents to teach courses. However, one of the core policies of this rule is that program funds cannot be paid as labor to the parents of participating students. 6 C.A.R. § 35-111(a)(2)(E)(ii). Instructional materials can be purchased pursuant to other provisions of the rule and utilized by the parents; however, the provision regarding co-curricular courses is included in the rule to address situations where an instructor is hired to teach that material.

***Preapproval*:** Comment considered, no changes made. The current version of the rule requires all expenses be preapproved in order to be eligible for reimbursement. 6 CAR § 35-111(a)(2)(F). The proposed language is designed to provide added flexibility to parents for the least controversial category of expenses. If a program participant is concerned about whether a expense falls within the exception for preapproval, the participant can reach out to the department or request preapproval.

***Physical Education*:** With respect to sports, a change was made from the prior version of the rule amendment that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't

believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education.

Commenter Name: Stephanie Nichols, Family Council, Education Alliance, and Arkansas Justice Institute, 04/06/2026

Comment: On behalf of Family Council, Education Alliance, and Arkansas Justice Institute, we submit the attached comments on the proposed EFA rules. Please let us know if you have any questions about any of our concerns or suggestions.

Thank you for your hard work on behalf of the students who benefit from the EFA program.

Sincerely,

Stephanie Nichols

—

Public Comments and Recommended Language Changes for the
New Proposed EFA Rules

Submitted by: Family Council, Education Alliance, and the Arkansas Justice Institute
Date: April 3, 2026

As organizations committed to educational freedom and excellence in education, we commend the Arkansas Department of Education for its hard work in administering the Educational Freedom Account program. This program has resulted in better, more thoroughly equipped home schools throughout the state, and students have demonstrated excellent educational achievement with test scores that exceed the national median and surpass statewide public school proficiency rates. Because this program is already proven to help advance quality education for Arkansas students, we should approach rule changes carefully and examine potential unintended consequences. In addition, while some advocate for reducing EFA funds and strictly limiting expenditures, it is important to remember that the public school average for spending per student in Arkansas is more than $13,000, with some districts spending more than $25,000 per student. The vast majority of parents can be trusted to steward the EFA funds to the best benefit of their students, and imposing stringent limitations and administrative burdens will have the unintended consequence of reducing student learning opportunities and educational achievement. To this end, we submit the following public comments and recommendations for language changes:

1. **Extracurricular Activity Definition and Sports Coverage:**

The definition of "extracurricular activity" in 6 CAR Section 35-102 (12)(B) on page 5 of the Proposed Rules should be amended to tie EFA coverage to the legitimacy of the program instead of tying program payments to lack of a competitive nature. The current wording of the language would prohibit students from using EFA funds to play on any teams that require tryouts. This provision will likely have a disparate impact on homeschoolers.

As a state, we recognize the value of competitive sports in education, including in teams that require tryouts, and that is why we fund such programs through state funds allocated to public schools. Students receiving EFA funding should be able to use their funds in the same manner as allowed by law. The proposed EFA rules also note that an "extracurricular activity" "has a developmental purpose that promotes personal growth, discipline, physical health, teamwork, responsibility, or civic engagement." These goals are often best met through opportunities involving competitive team sports. To avoid hindering student opportunities and development while protecting the integrity of the program, the following is recommended substitute language:

● "Extracurricular activity" does not include team sports unless the team sports are provided through a participating school, an education service provider, an Arkansas Activities Association-sanctioned program, or a community or homeschool sports league that does not exclude students based on tryouts or ability. Because AAA-sanctioned programs, participating schools, and education service providers are vetted by the state, these opportunities could be included in EFA coverage without subjecting the program to abuse. It is also important to note that the current 25% limit on expenditures for extracurricular activities in state law already functions well to impose prudent limits on expenditures for sports and other extracurricular activities. It is not necessary to prohibit funding for competitive team sports, thereby unduly restricting student achievement and development. The 25% cap for extracurricular activities already functions to protect fiscal responsibility in EFA accounts.

2. The Framework for Core Educational Expenses v. Qualifying Expenses:

The new definition of "core educational expenses" is much narrower than the definition of "qualifying expenses" and is used to create a burdensome framework that is not present in Act 237 of 2023. Act 237 contains only a definition for "qualifying expenses" and specifically provides EFA coverage for "supplemental materials or supplies required by a course of study for a particular content area." (See A.C.A. Section 6-18-2503 (11)(B)(iv) on page 84 of Act 237). However, the Proposed Rules (see 6 CAR Section 35-111(F)(i)(d) on page 39) state that "a parent of a participating student may only be reimbursed for a qualifying expense that is not a core educational expense if the parent receives approval from the Department before the expense is incurred." The definition of "Core Educational Expenses" in 6 CAR Section 35-102(4)(B) does not include supplies for courses in the list of what is considered to be "Core Educational Expenses. This will create a very burdensome framework that will result in substantial delays for legitimate qualifying expenses that are covered under the statute.

We see reimbursement requests and approval requests often taking more than a month now. This will compound the problem of delay due to the increased workload for the Department and will result in students not receiving the supplies they need for courses in time, thus negatively impacting student learning. For example, a student who needs a microscope for a science course or art supplies for an art course may not be able to receive those supplies in time for them to receive the full benefit of their course. These delays will result in lower educational achievement.

3. Ability for Parents to be Reimbursed Up to an Acceptable Amount:

Many homeschool families in the EFA program have had significant issues involving reimbursements for qualified expenses being denied because the Arkansas Department of Education deemed the cost of the purchased item to be too high. The problem is that parents were not reimbursed up to an acceptable amount. Instead, reimbursement for the expenditure was completely denied. In these circumstances, it would be more equitable to allow parents to purchase a higher-quality item, such as a better musical instrument, and be permitted to pay the difference while being reimbursed up to an acceptable amount. This has been a major issue for many homeschool families. The complete denial of reimbursement for these qualified expenses is not dealt with in this version of the Proposed Rules, but a new provision should be added before the rules are finalized. Quality purchases of educational supplies and equipment should not be discouraged, particularly where parents are willing to subsidize EFA spending with personal resources to purchase higher-quality instruments, equipment, or supplies that are otherwise qualifying expenses.

4. $8,500 Rollover Limit:

Educational expenses tend to rise in junior high and high school. The Department of Education should keep the $20,000 rollover limit for students approaching upper grade levels so funds are available for higher-cost programs, such as career/vocational training and dual enrollment coursework. While some concurrent coursework can be obtained at low costs, this is not true of all dual/concurrent enrollment programs. In addition, the $20,000 limit should be kept for students who have a diagnosed disability and might incur higher costs in a particular year. For example, a year of intensive speech therapy multiple times a week will cost more than $8,500. It is important for students with severe educational disabilities to obtain the help they need, including more intensive therapy in certain stages of their development. This helps ensure they will be prepared to become independent, productive members of society. As the Department works to set appropriate rollover limits, it is important to remember that the average Arkansas public school spends more than $13,000 to educate each student every year, with some districts spending more than $25,000 per student each year.

5. Co-curricular Courses:

Under the definition of “Qualifying Expenses” (see 6 CAR Section 35-102 (26)(T) on page 12), Educational Freedom Accounts allow coverage of “reasonable costs associated with co-curricular courses in the fine arts, music, or STEM fields if the co-curricular course is offered by a public school within the state.” This should be amended to include courses offered by an Institute of Higher Education. This is important so that student achievement is not hindered for advanced art, music, and STEM students. Making this change would also fit within the state public policy of advanced educational achievements while in high school, as recognized and promoted by the Arkansas ACCESS to Acceleration program.

6. Unintentional Misuse vs. Intentional Violations of Rules and Procedures:

Most of the provisions in the Proposed Rules have an excellent delineation of the important distinction between unintentional misuse of EFA funds vs. intentional misuse of the funds. Because of the importance of this distinction, the word “intentionally” should be added before the

phrase "violated any state laws, rules, or procedures related to the program" on the second sentence of 6 CAR Section 35-108(c)(3)(C) on page 35. This will help this provision fit better with other provisions in the rules governing misuse of program funds.

Division Response:

Sports: With respect to sports, a change was made from the prior version of the rule amendment that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education.

Ordinary and Necessary: Comment considered, no changes made. Regarding the ordinary and necessary analysis, the rule amendment seeks to formalize a necessary exercise of discretion by the division when determining whether an expense is allowable. For example, a Bunsen burner would be a qualifying expense, but it would not be necessary for the education of a kindergarten student. Likewise, the book Atlas Shrugged would be a qualifying expense, but it would not be ordinary to purchase a $1,800 first edition of the text. Allowing these hypothetical expenses to be funded with EFA dollars would be to allow program participants to unjustly enrich themselves in clear contradiction to the intent of the law. Putting this analysis in the text of the rule clarities for the division and the program participants how distinctions of this nature will be made.

***Preapproval*:** Comment considered, no changes made. The current version of the rule requires all expenses be preapproved in order to be eligible for reimbursement. 6 CAR § 35-111(a)(2)(F). The proposed language is designed to provide added flexibility to parents for the least controversial category of expenses. If a program participant is concerned about whether a expense falls within the exception for preapproval, the participant can reach out to the department or request preapproval.

$8,500.00 Rollover Cap: Comment considered, no changes made. The establishment of an $8,500 rollover cap for program funds was a considered policy which balanced the concerns of the comment with the general demand for program resources. The division determined that a year's worth of funding is a sufficient savings to address the comment's concerns and that any additional unused funds are better used providing other student's access to the program.

Co-Curricular*:* Comment considered, no changes made. This comment appears to express concern regarding the statutory requirements that a cocurricular course must be offered by a public school in the state. This requirement is codified in Ark. Code Ann. § 6-18-2501(13)(E) and implemented by this rule. Consequently, the concern of this comment is outside the scope of rulemaking.

Program **Integrity:** Regarding the program integrity provision, the current rule already provides for the removal of a program participant if the department determines that the program participant "substantially misused EFA funds." The proposed rule amendment changes this to "intentionally

misused EFA funds" and adds a establishes a process limits the discretion of the Department to remove program participant and which protect program participants good faith. Together this amendment strengthens projections for program participants while protecting the program from bad actors.

Commenter Name: Trey Wall, 04/06/2026, 2:48 PM

Comment: To Whom It May Concern,

I appreciate the opportunity to comment on the proposed revisions to the Education Freedom Account (EFA) rules. While I understand the intent to ensure accountability, several provisions raise concerns regarding clarity and consistency with how homeschooling is practically carried out.

I respectfully submit the following:

1. Co-Curricular Instruction Requirement (Section 35-102 6.A.vii)

The proposed definition of a "co-curricular course" specifies that delivery must be by an "instructor, teacher, or provider with subject-matter knowledge or experience." The current language implies that instruction must be provided by a third-party provider.

This creates uncertainty as to whether parent-led instruction would qualify, and whether associated curriculum, materials, and supplies would be considered allowable expenses. To clarify, this concern is not about reimbursing a parent for their time, but about allowing EFA funds to cover the books, materials, and supplies used in legitimate parent-led instruction.

Clarification is needed to ensure that parent-led co-curricular learning remains an eligible and supported use of EFA funds.

2. Limitation to Public School-Aligned Coursework (Section 35-102 6.A.x)

This rule limits qualifying expenses to coursework offered in Arkansas public schools. This raises important questions:

Will an exhaustive list of courses taught in public schools be provided, along with full course descriptions?
Will advanced or specialized courses be eligible if not explicitly offered in public schools? For example, if an introductory aviation class is available in public school, would an advanced aviation course be an eligible expense?
Many homeschool families pursue specialized, interest-driven learning that does not fit within a traditional course catalog but still represents meaningful education.

3. Exclusion of "Hobby-Based" Activities (Pages 8, 47, and 48)

The exclusion of "hobby-based" activities is ambiguous and subjective. Many careers begin as interest-driven pursuits. Activities such as aviation, agriculture, baking, or skilled trades may be labeled as hobbies but are also legitimate professional pathways.

Without clear definitions, this standard may led to inconsistent and inequitable determinations.

4. Technology Spending Cap

The requirement that technology purchases exceeding $1,000 per year must meet a "private school requirement," "institution of higher education requirement," or be deemed necessary by a "qualified professional" does not reflect the realities of homeschooling. Parents are responsible for selecting appropriate tools based on their child's educational needs, and this added layer of approval introduces unnecessary barriers and limits flexibility. I suggest a limit of $2,000 per year or a percentage to allow for inflation.

5. Exclusion of Competitive Sports

The exclusion of activities involving "tryouts" eliminates access to many standard athletic opportunities. Competitive sports align with physical education goals and are already subject to an existing 25% spending cap. Additional restrictions are unnecessary, particularly when public schools also limit participation based on ability.

6. Pre-Approval Requirement for Co-Curricular Expenses (Section 35-111(a)(2)(F)(i)(d), Page 39)

The proposed rule states that "a parent… may only be reimbursed for a qualifying expense that is not a core educational expense if the parent receives approval from the Department before the expense is incurred."

This represents a significant shift away from the current reimbursement model and introduces a slow pre-approval process. Many co-curricular courses—including "fine arts," "STEM," "world languages," and "career and technical education"—require timely access to materials, classes, or opportunities.

Requiring advance approval for each expense may delay or prevent participation in legitimate educational activities and creates an administrative burden for families attempting to comply in good faith.

In summary, these provisions will narrow educational opportunities and create uncertainty for families attempting to comply in good faith. Clarification and flexibility in these areas would support both accountability and practical implementation.

I respectfully request reconsideration of these provisions to ensure the EFA program remains workable and accessible for homeschool families.

Thank you for your time.

Division Response: Comment considered, no changes made. The comment expresses concern regarding the requirement that a co-curricular course must be taught by a qualified teacher or instructor and requests changes be made to clarify the rule does not prevent the parents from serving as the instructor. The division wishes to clarify that this rule defines the scope of spending with respect to program funds and in no way restricts the liberty of home school parents to teach courses. However, one of the core policies of this rule is that program funds cannot be paid as labor to the parents of participating students. 6 C.A.R. § 35-111(a)(2)(E)(ii). Instructional materials can be purchased pursuant to other provisions of the rule and utilized by the parents; however, the provision regarding co-curricular courses is included in the rule to address situations where an instructor is hired to teach that material.

The comment also opposes the statutory requirements that a cocurricular course must be offered by a public school in the state which is codified in A.C.A. § 6-18-2501(13)(E) and implemented by this rule. Consequently, the concern of this comment is outside the scope of rulemaking.

The comment also objects to the limitation of technology expenses, with some exceptions, to $1,000 a year. This limitation is designed to ensure that equipment and devices are ancillary expenditures and that the majority of program funds are devoted to substantive academic materials or instruction.

With respect to sports, a change was made from the prior version of the rule amendment that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience. A homeschool student is not prohibited from participating in competitive sports and may do so through a program outside of a public school or at his or her resident public school under A.C.A. § 6-15-509 commonly referred to as the Tim Tebow law.

Finally, the establishment of an $8,500 rollover cap for program funds was a considered policy which balanced the concerns of the comment with the general demand for program resources. The division determined that a year's worth of funding is a sufficient savings to address the comment's concerns and that any additional unused funds are better used providing other student's access to the program.

The current version of the rule requires all expenses be preapproved in order to be eligible for reimbursement. 6 CAR § 35-111(a)(2)(F). The proposed language is designed to provide added flexibility to parents for the least controversial category of expenses. If a program participant is concerned about whether an expense falls within the exception for preapproval, the participant can reach out to the department or request preapproval.

Commenter Name: Trey & Stacy Wall, 04/06/2026

Comment: To Whom It May Concern,

I appreciate the opportunity to comment on the proposed revisions to the Education Freedom Account (EFA) rules. While I understand the intent to ensure accountability, several provisions raise concerns regarding clarity and consistency with how homeschooling is practically carried out.

I respectfully submit the following:

1. Co-Curricular Instruction Requirement (Section 35-102 6.A.vii)

The proposed definition of a "co-curricular course" specifies that delivery must be by an "instructor, teacher, or provider with subject-matter knowledge or experience." The current language implies that instruction must be provided by a third-party provider.

This creates uncertainty as to whether parent-led instruction would qualify, and whether associated curriculum, materials, and supplies would be considered allowable expenses. To clarify, this concern is not about reimbursing a parent for their time, but about allowing EFA funds to cover the books, materials, and supplies used in legitimate parent-led instruction.

Clarification is needed to ensure that parent-led co-curricular learning remains an eligible and supported use of EFA funds.

2. Limitation to Public School-Aligned Coursework (Section 35-102 6.A.x)

This rule limits qualifying expenses to coursework offered in Arkansas public schools. This raises important questions:

Will an exhaustive list of courses taught in public schools be provided, along with full course descriptions?

Will advanced or specialized courses be eligible if not explicitly offered in public schools? For example, if an introductory aviation class is available in public school, would an advanced aviation course be an eligible expense?

Many homeschool families pursue specialized, interest-driven learning that does not fit within a traditional course catalog but still represents meaningful education.

3. Exclusion of "Hobby-Based" Activities (Pages 8, 47, and 48)

The exclusion of "hobby-based" activities is ambiguous and subjective. Many careers begin as interest-driven pursuits. Activities such as aviation, agriculture, baking, or skilled trades may be labeled as hobbies but are also legitimate professional pathways.

Without clear definitions, this standard may led to inconsistent and inequitable determinations.

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The requirement that technology purchases exceeding $1,000 per year must meet a "private school requirement," "institution of higher education requirement," or be deemed necessary by a "qualified professional" does not reflect the realities of homeschooling. Parents are responsible for selecting appropriate tools based on their child's educational needs, and this added layer of approval introduces unnecessary barriers and limits flexibility. I suggest a limit of $2,000 per year or a percentage to allow for inflation.

5. Exclusion of Competitive Sports

The exclusion of activities involving "tryouts" eliminates access to many standard athletic opportunities. Competitive sports align with physical education goals and are already subject to an existing 25% spending cap. Additional restrictions are unnecessary, particularly when public schools also limit participation based on ability.

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This represents a significant shift away from the current reimbursement model and introduces a slow pre-approval process. Many co-curricular courses—including "fine arts," "STEM," "world languages," and "career and technical education"—require timely access to materials, classes, or opportunities.

Requiring advance approval for each expense may delay or prevent participation in legitimate educational activities and creates an administrative burden for families attempting to comply in good faith.

In summary, these provisions will narrow educational opportunities and create uncertainty for families attempting to comply in good faith. Clarification and flexibility in these areas would support both accountability and practical implementation.

I respectfully request reconsideration of these provisions to ensure the EFA program remains workable and accessible for homeschool families.

Thank you for your time.

Division Response: Comment considered, no changes made. The comment expresses concern regarding the requirement that a co-curricular course must be taught by a qualified teacher or instructor and requests changes be made to clarify the rule does not prevent the parents from

serving as the instructor. The division wishes to clarify that this rule defines the scope of spending with respect to program funds and in no way restricts the liberty of home school parents to teach courses. However, one of the core policies of this rule is that program funds cannot be paid as labor to the parents of participating students. 6 C.A.R. § 35-111(a)(2)(E)(ii). Instructional materials can be purchased pursuant to other provisions of the rule and utilized by the parents; however, the provision regarding co-curricular courses is included in the rule to address situations where an instructor is hired to teach that material.

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With respect to sports, a change was made from the prior version of the rule amendment that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience. A homeschool student is not prohibited from participating in competitive sports and may do so through a program outside of a public school or at his or her resident public school under A.C.A. § 6-15-509 commonly referred to as the Tim Tebow law.

Finally, the establishment of an $8,500 rollover cap for program funds was a considered policy which balanced the concerns of the comment with the general demand for program resources. The division determined that a year's worth of funding is a sufficient savings to address the comment's concerns and that any additional unused funds are better used providing other student's access to the program.

The current version of the rule requires all expenses be preapproved in order to be eligible for reimbursement. 6 CAR § 35-111(a)(2)(F). The proposed language is designed to provide added flexibility to parents for the least controversial category of expenses. If a program participant is concerned about whether an expense falls within the exception for preapproval, the participant can reach out to the department or request preapproval.

Commenter Name: Trey Wall, 04/06/2026

Comment: To Whom It May Concern,

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I respectfully submit the following:

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This creates uncertainty as to whether parent-led instruction would qualify, and whether associated curriculum, materials, and supplies would be considered allowable expenses. To clarify, this concern is not about reimbursing a parent for their time, but about allowing EFA funds to cover the books, materials, and supplies used in legitimate parent-led instruction.

Clarification is needed to ensure that parent-led co-curricular learning remains an eligible and supported use of EFA funds.

2. Limitation to Public School-Aligned Coursework (Section 35-102 6.A.x)

This rule limits qualifying expenses to coursework offered in Arkansas public schools. This raises important questions:

Will an exhaustive list of courses taught in public schools be provided, along with full course descriptions?
Will advanced or specialized courses be eligible if not explicitly offered in public schools? For example, if an introductory aviation class is available in public school, would an advanced aviation course be an eligible expense?
Many homeschool families pursue specialized, interest-driven learning that does not fit within a traditional course catalog but still represents meaningful education.

3. Exclusion of "Hobby-Based" Activities (Pages 8, 47, and 48)

The exclusion of "hobby-based" activities is ambiguous and subjective. Many careers begin as interest-driven pursuits. Activities such as aviation, agriculture, baking, or skilled trades may be labeled as hobbies but are also legitimate professional pathways.

Without clear definitions, this standard may led to inconsistent and inequitable determinations.

4. Technology Spending Cap

The requirement that technology purchases exceeding $1,000 per year must meet a "private school requirement," "institution of higher education requirement," or be deemed necessary by a "qualified professional" does not reflect the realities of homeschooling. Parents are responsible for selecting appropriate tools based on their child's educational needs, and this added layer of approval introduces unnecessary barriers and limits flexibility. I suggest a limit of $2,000 per year or a percentage to allow for inflation.

5. Exclusion of Competitive Sports

The exclusion of activities involving "tryouts" eliminates access to many standard athletic opportunities. Competitive sports align with physical education goals and are already subject to an existing 25% spending cap. Additional restrictions are unnecessary, particularly when public schools also limit participation based on ability.

6. Pre-Approval Requirement for Co-Curricular Expenses (Section 35-111(a)(2)(F)(i)(d), Page 39)

The proposed rule states that "a parent… may only be reimbursed for a qualifying expense that is not a core educational expense if the parent receives approval from the Department before the expense is incurred."

This represents a significant shift away from the current reimbursement model and introduces a slow pre-approval process. Many co-curricular courses—including "fine arts," "STEM," "world languages," and "career and technical education"—require timely access to materials, classes, or opportunities.

Requiring advance approval for each expense may delay or prevent participation in legitimate educational activities and creates an administrative burden for families attempting to comply in good faith.

In summary, these provisions will narrow educational opportunities and create uncertainty for families attempting to comply in good faith. Clarification and flexibility in these areas would support both accountability and practical implementation.

I respectfully request reconsideration of these provisions to ensure the EFA program remains workable and accessible for homeschool families.

Thank you for your time.

Division Response: Comment considered, no changes made. The comment expresses concern regarding the requirement that a co-curricular course must be taught by a qualified teacher or instructor and requests changes be made to clarify the rule does not prevent the parents from serving as the instructor. The division wishes to clarify that this rule defines the scope of spending with respect to program funds and in no way restricts the liberty of home school parents to teach courses. However, one of the core policies of this rule is that program funds cannot be paid as labor to the parents of participating students. 6 C.A.R. § 35-111(a)(2)(E)(ii). Instructional

materials can be purchased pursuant to other provisions of the rule and utilized by the parents; however, the provision regarding co-curricular courses is included in the rule to address situations where an instructor is hired to teach that material.

The comment also opposes the statutory requirements that a cocurricular course must be offered by a public school in the state which is codified in A.C.A. § 6-18-2501(13)(E) and implemented by this rule. Consequently, the concern of this comment is outside the scope of rulemaking.

The comment also objects to the limitation of technology expenses, with some exceptions, to $1,000 a year. This limitation is designed to ensure that equipment and devices are ancillary expenditures and that the majority of program funds are devoted to substantive academic materials or instruction.

With respect to sports, a change was made from the prior version of the rule amendment that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience. A homeschool student is not prohibited from participating in competitive sports and may do so through a program outside of a public school or at his or her resident public school under A.C.A. § 6-15-509 commonly referred to as the Tim Tebow law.

Finally, the establishment of an $8,500 rollover cap for program funds was a considered policy which balanced the concerns of the comment with the general demand for program resources. The division determined that a year's worth of funding is a sufficient savings to address the comment's concerns and that any additional unused funds are better used providing other student's access to the program.

The current version of the rule requires all expenses be preapproved in order to be eligible for reimbursement. 6 CAR § 35-111(a)(2)(F). The proposed language is designed to provide added flexibility to parents for the least controversial category of expenses. If a program participant is concerned about whether an expense falls within the exception for preapproval, the participant can reach out to the department or request preapproval.

Commenter Name: Curtis Wall, 04/06/2026

Comment: To Whom It May Concern,

I appreciate the opportunity to comment on the proposed revisions to the Education Freedom Account (EFA) rules. While I understand the intent to ensure accountability, several provisions

raise concerns regarding clarity and consistency with how homeschooling is practically carried out.

I respectfully submit the following:

1. Co-Curricular Instruction Requirement (Section 35-102 6.A.vii)

The proposed definition of a "co-curricular course" specifies that delivery must be by an "instructor, teacher, or provider with subject-matter knowledge or experience." The current language implies that instruction must be provided by a third-party provider.

This creates uncertainty as to whether parent-led instruction would qualify, and whether associated curriculum, materials, and supplies would be considered allowable expenses. To clarify, this concern is not about reimbursing a parent for their time, but about allowing EFA funds to cover the books, materials, and supplies used in legitimate parent-led instruction.

Clarification is needed to ensure that parent-led co-curricular learning remains an eligible and supported use of EFA funds.

2. Limitation to Public School-Aligned Coursework (Section 35-102 6.A.x)

This rule limits qualifying expenses to coursework offered in Arkansas public schools. This raises important questions:

Will an exhaustive list of courses taught in public schools be provided, along with full course descriptions?
Will advanced or specialized courses be eligible if not explicitly offered in public schools? For example, if an introductory aviation class is available in public school, would an advanced aviation course be an eligible expense?
Many homeschool families pursue specialized, interest-driven learning that does not fit within a traditional course catalog but still represents meaningful education.

3. Exclusion of "Hobby-Based" Activities (Pages 8, 47, and 48)

The exclusion of "hobby-based" activities is ambiguous and subjective. Many careers begin as interest-driven pursuits. Activities such as aviation, agriculture, baking, or skilled trades may be labeled as hobbies but are also legitimate professional pathways.

Without clear definitions, this standard may led to inconsistent and inequitable determinations.

4. Technology Spending Cap

The requirement that technology purchases exceeding $1,000 per year must meet a "private school requirement," "institution of higher education requirement," or be deemed necessary by a "qualified professional" does not reflect the realities of homeschooling. Parents are responsible for selecting appropriate tools based on their child's educational needs, and this added layer of

approval introduces unnecessary barriers and limits flexibility. I suggest a limit of $2,000 per year or a percentage to allow for inflation.

5. Exclusion of Competitive Sports

The exclusion of activities involving "tryouts" eliminates access to many standard athletic opportunities. Competitive sports align with physical education goals and are already subject to an existing 25% spending cap. Additional restrictions are unnecessary, particularly when public schools also limit participation based on ability.

6. Pre-Approval Requirement for Co-Curricular Expenses (Section 35-111(a)(2)(F)(i)(d), Page 39)

The proposed rule states that "a parent… may only be reimbursed for a qualifying expense that is not a core educational expense if the parent receives approval from the Department before the expense is incurred."

This represents a significant shift away from the current reimbursement model and introduces a slow pre-approval process. Many co-curricular courses—including "fine arts," "STEM," "world languages," and "career and technical education"—require timely access to materials, classes, or opportunities.

Requiring advance approval for each expense may delay or prevent participation in legitimate educational activities and creates an administrative burden for families attempting to comply in good faith.

In summary, these provisions will narrow educational opportunities and create uncertainty for families attempting to comply in good faith. Clarification and flexibility in these areas would support both accountability and practical implementation.

I respectfully request reconsideration of these provisions to ensure the EFA program remains workable and accessible for homeschool families.

Thank you for your time.

Division Response: Comment considered, no changes made. The comment expresses concern regarding the requirement that a co-curricular course must be taught by a qualified teacher or instructor and requests changes be made to clarify the rule does not prevent the parents from serving as the instructor. The division wishes to clarify that this rule defines the scope of spending with respect to program funds and in no way restricts the liberty of home school parents to teach courses. However, one of the core policies of this rule is that program funds cannot be paid as labor to the parents of participating students. 6 C.A.R. § 35-111(a)(2)(E)(ii). Instructional materials can be purchased pursuant to other provisions of the rule and utilized by the parents; however, the provision regarding co-curricular courses is included in the rule to address situations where an instructor is hired to teach that material.

The comment also opposes the statutory requirements that a cocurricular course must be offered by a public school in the state which is codified in A.C.A. § 6-18-2501(13)(E) and implemented by this rule. Consequently, the concern of this comment is outside the scope of rulemaking.

The comment also objects to the limitation of technology expenses, with some exceptions, to $1,000 a year. This limitation is designed to ensure that equipment and devices are ancillary expenditures and that the majority of program funds are devoted to substantive academic materials or instruction.

With respect to sports, a change was made from the prior version of the rule amendment that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience. A homeschool student is not prohibited from participating in competitive sports and may do so through a program outside of a public school or at his or her resident public school under A.C.A. § 6-15-509 commonly referred to as the Tim Tebow law.

Finally, the establishment of an $8,500 rollover cap for program funds was a considered policy which balanced the concerns of the comment with the general demand for program resources. The division determined that a year's worth of funding is a sufficient savings to address the comment's concerns and that any additional unused funds are better used providing other student's access to the program.

The current version of the rule requires all expenses be preapproved in order to be eligible for reimbursement. 6 CAR § 35-111(a)(2)(F). The proposed language is designed to provide added flexibility to parents for the least controversial category of expenses. If a program participant is concerned about whether an expense falls within the exception for preapproval, the participant can reach out to the department or request preapproval.

Commenter Name: Sarah Henderson, 04/06/2026

Comment: To Whom It May Concern,

I appreciate the opportunity to comment on the proposed revisions to the Education Freedom Account (EFA) rules. While I understand the intent to ensure accountability, several provisions raise concerns regarding clarity and consistency with how homeschooling is practically carried out.

I respectfully submit the following:

1. Co-Curricular Instruction Requirement (Section 35-102 6.A.vii)

The proposed definition of a "co-curricular course" specifies that delivery must be by an "instructor, teacher, or provider with subject-matter knowledge or experience." The current language implies that instruction must be provided by a third-party provider.

This creates uncertainty as to whether parent-led instruction would qualify, and whether associated curriculum, materials, and supplies would be considered allowable expenses. To clarify, this concern is not about reimbursing a parent for their time, but about allowing EFA funds to cover the books, materials, and supplies used in legitimate parent-led instruction.

For example, as a parent with a STEM background teaching advanced engineering or applied mathematics - areas explicitly included in co-curricular definition - it remains unclear whether materials for this parent-led instruction would be reimbursable.

Clarification is needed to ensure that parent-led co-curricular learning remains an eligible and supported use of EFA funds.

2. Limitation to Public School-Aligned Coursework (Section 35-102 6.A.x)

This rule limits qualifying expenses to coursework offered in Arkansas public schools. This raises important questions:

Will an exhaustive list of courses taught in public schools be provided, along with full course descriptions?
Will advanced or specialized courses be eligible if not explicitly offered in public schools? For example, if an introductory aviation class is available in public school, would an advanced aviation course be an eligible expense?
Many homeschool families pursue specialized, interest-driven learning that does not fit within a traditional course catalog but still represents meaningful education.

3. Exclusion of "Hobby-Based" Activities (Pages 8, 47, and 48)

The exclusion of "hobby-based" activities is ambiguous and subjective. Many careers begin as interest-driven pursuits. Activities such as aviation, agriculture, baking, or skilled trades may be labeled as hobbies but are also legitimate professional pathways.

Without clear definitions, this standard may led to inconsistent and inequitable determinations.

4. Technology Spending Cap

The requirement that technology purchases exceeding $1,000 per year must meet a "private school requirement," "institution of higher education requirement," or be deemed necessary by a "qualified professional" does not reflect the realities of homeschooling. Parents are responsible for selecting appropriate tools based on their child's educational needs, and this added layer of approval introduces unnecessary barriers and limits flexibility.

5. Exclusion of Competitive Sports

The exclusion of activities involving "tryouts" eliminates access to many standard athletic opportunities. Competitive sports align with physical education goals and are already subject to an existing 25% spending cap. Additional restrictions are unnecessary, particularly when public schools also limit participation based on ability.

6. Pre-Approval Requirement for Co-Curricular Expenses (Section 35-111(a)(2)(F)(i)(d), Page 39)

The proposed rule states that "a parent… may only be reimbursed for a qualifying expense that is not a core educational expense if the parent receives approval from the Department before the expense is incurred."

This represents a significant shift away from the current reimbursement model and introduces a slow pre-approval process. Many co-curricular courses—including "fine arts," "STEM," "world languages," and "career and technical education"—require timely access to materials, classes, or opportunities.

Requiring advance approval for each expense may delay or prevent participation in legitimate educational activities and creates an administrative burden for families attempting to comply in good faith.

In summary, these provisions will narrow educational opportunities and create uncertainty for families attempting to comply in good faith. Clarification and flexibility in these areas would support both accountability and practical implementation.

I respectfully request reconsideration of these provisions to ensure the EFA program remains workable and accessible for homeschool families.

Thank you for your time and consideration.

Warm Regards,
Sarah Henderson

Division Response: Comment considered, no changes made. The comment expresses concern regarding the requirement that a co-curricular course must be taught by a qualified teacher or instructor and requests changes be made to clarify the rule does not prevent the parents from serving as the instructor. The division wishes to clarify that this rule defines the scope of spending with respect to program funds and in no way restricts the liberty of home school parents to teach courses. However, one of the core policies of this rule is that program funds cannot be paid as labor to the parents of participating students. 6 C.A.R. § 35-111(a)(2)(E)(ii). Instructional materials can be purchased pursuant to other provisions of the rule and utilized by the parents; however, the provision regarding co-curricular courses is included in the rule to address situations where an instructor is hired to teach that material.

The comment also opposes the statutory requirements that a cocurricular course must be offered by a public school in the state which is codified in A.C.A. § 6-18-2501(13)(E) and implemented by this rule. Consequently, the concern of this comment is outside the scope of rulemaking.

The comment also objects to the limitation of technology expenses, with some exceptions, to $1,000 a year. This limitation is designed to ensure that equipment and devices are ancillary expenditures and that the majority of program funds are devoted to substantive academic materials or instruction.

With respect to sports, a change was made from the prior version of the rule amendment that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience. A homeschool student is not prohibited from participating in competitive sports and may do so through a program outside of a public school or at his or her resident public school under A.C.A. § 6-15-509 commonly referred to as the Tim Tebow law.

Finally, the establishment of an $8,500 rollover cap for program funds was a considered policy which balanced the concerns of the comment with the general demand for program resources. The division determined that a year's worth of funding is a sufficient savings to address the comment's concerns and that any additional unused funds are better used providing other student's access to the program.

The current version of the rule requires all expenses be preapproved in order to be eligible for reimbursement. 6 CAR § 35-111(a)(2)(F). The proposed language is designed to provide added flexibility to parents for the least controversial category of expenses. If a program participant is concerned about whether an expense falls within the exception for preapproval, the participant can reach out to the department or request preapproval.

Commenter Name: Arla Davidson, Parent, 04/06/2026

Comment: To Whom It May Concern,

I am submitting public comments on the proposed rule changes to the Arkansas Education Freedom Account (EFA) program for the 2026–2027 school year. As a parent, I am responsible for my children's education and the expert on what they need to succeed. The EFA program exists to give families the freedom to tailor learning to each child, including elective and co-curricular opportunities beyond core coursework. Parents should remain in charge of selecting materials, technology, and tools that best meet their children's individual educational needs.

While I support accountability and oversight, several proposed changes raise significant concerns:

1. **Parent-led instruction for co-curriculars**: The rules are unclear whether materials and books remain eligible if instruction is parent-led. Many co-curriculars, including STEM subjects, are currently taught by parents, and this flexibility should be preserved.

2. **Limiting courses to public school offerings**: Restricting eligible courses to those offered in Arkansas public schools undermines one of the key benefits of homeschooling and EFAs — the ability to provide specialized, advanced, or individualized learning not otherwise available.

3. **Exclusion of "hobby-based" activities**: Many hobbies evolve into career skills and valuable learning experiences. Vague exclusions may unintentionally prevent students from pursuing meaningful educational opportunities.

4. **Technology cap**: The proposed $1,000 annual limit is insufficient. Allowing $2,000 every two years would better reflect current costs and help families acquire essential tools such as computers and printers.

5. **Exclusion of competitive sports with tryouts**: Team sports with tryouts provide critical lessons in teamwork, ledership, and resilience, and many public school programs require tryouts. This exclusion reduces access to these benefits.

6. **Pre-approval for co-curricular expenses**: Requiring pre-approval for every co-curricular purchase adds significant administrative burden and delays, whereas previous processes allowed families to submit expenses for reimbursement efficiently.

7. **Account rollover cap**: Reducing rollover allowances to less than half of the previous $20,000 limit will make it difficult for families to save for higher-cost courses or advanced learning as children age.

I respectfully urge the department to reconsider these changes. Preserving flexibility, parental discretion, and adequate rollover limits ensures that families can continue to provide individualized, meaningful, and well-resourced educational experiences — the very purpose of the EFA program.

Thank you for your consideration.

Sincerely,

Arla Davidson , CPA (inactive)

Hardy, Arkansas

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Division Response:

***Co-Curricular**:* Comment considered, no changes made. This comment appears to express concern regarding the statutory requirements that a cocurricular course must be offered by a public school in the state. This requirement is codified in Ark. Code Ann. § 6-18-2501(13)(E) and implemented by this rule. Consequently, the concern of this comment is outside the scope of rulemaking.

$1,000.00 Technology Cap: Comment considered, no changes made. This comment appears to express concern regarding the limitation of technology expenses, with some exceptions, to $1,000 a year. This limitation is designed to ensure that equipment and devices are ancillary expenditures and that the majority of program funds are devoted to substantive academic materials or instruction.

Sports: With respect to sports, a change was made from the prior version of the rule amendment that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education.

The division respectfully rejects the premise that the goal of the EFA program in the homeschool context is or should be to provide equity between public or private schools and homeschooling. The goal of the EFA program is to support parents in offering a distinct homeschooling experience by ensuring parents have access to curriculum and equipment necessary to provide high quality education. This purpose of homeschooling is to provide an experience distinct from the public or private schools.

The goal of the EFA program is not to recreate the public school experience. A homeschool student is not prohibited from participating in competitive sports and may do so through a program outside of a public school or at his or her resident public school under A.C.A. § 6-15-509 commonly referred to as the Tim Tebow law.

***Preapproval*:** Comment considered, no changes made. The current version of the rule requires all expenses be preapproved in order to be eligible for reimbursement. 6 CAR § 35-111(a)(2)(F). The proposed language is designed to provide added flexibility to parents for the least controversial category of expenses. If a program participant is concerned about whether a expense falls within the exception for preapproval, the participant can reach out to the department or request preapproval.

$8,500.00 Rollover Cap: Comment considered, no changes made. The establishment of an $8,500 rollover cap for program funds was a considered policy which balanced the concerns of the comment with the general demand for program resources. The division determined that a year's worth of funding is a sufficient savings to address the comment's concerns and that any additional unused funds are better used providing other student's access to the program.

Commenter Name: Kadarius Knapper, 04/06/2026

Comment: Dear Arkansas Department of Education,

I am writing to provide public comment regarding the proposed changes to the Educational Freedom Account (EFA) program.

As someone who works directly with youth in Arkansas, I have serious concerns about the long-term impact of expanding this program. While I understand the intention of increasing school choice, I believe the current structure of the EFA raises significant equity concerns.

Public education serves all students, including those with behavioral challenges, disabilities, and those from underserved communities. Diverting public funds to private institutions—many of which are not required to accept or adequately support these students—creates a system where the most vulnerable youth are left behind.

Additionally, I am concerned about accountability. Public schools are held to strict standards regarding performance, reporting, and student outcomes. It is unclear whether private institutions receiving EFA funds will be held to the same level of transparency and responsibility.

From my professional experience, I have seen firsthand how critical it is for students to have access to consistent, structured, and well-supported educational environments. Policies that reduce funding or resources for public schools risk increasing disparities rather than improving outcomes.

I strongly encourage the Department to consider:

- Ensuring equitable access for all students, regardless of background or behavior
- Implementing clear accountability measures for any institution receiving public funds
- Prioritizing investment in public education systems that serve the majority of Arkansas students

Arkansas students deserve solutions that strengthen—not divide—our education system.

Thank you for the opportunity to provide feedback.

Sincerely,
Mr. Knapper -

Division Response: Comment considered, no changes made.

Concerns about equity: The division respectfully rejects the premise that the goal of the EFA program in the homeschool context is or should be to provide equity between public or private

schools and homeschooling. The goal of the EFA program is to support parents in offering a distinct homeschooling experience by ensuring parents have access to curriculum and equipment necessary to provide high quality education. This purpose of homeschooling is to provide an experience distinct from the public or private schools not to recreate school at home.

Commenter Name: Hannah Lee, 04/06/2026

Comment: Hello, I am entering the following comments regarding the proposed changes to EFA wording.

With regard to the definition of "extracurricular activity," excluding the use of funds for sports or teams that "restrict or limit participation based on tryouts or ability" unfairly limits options available to homeschoolers. Many homeschool specific sports programs would seemingly be disqualified. If the intent, as I've heard discussed, is that if homeschool students want to play a sport, they can participate at their local school district, this is inconsistent with educational freedom and illogical. Given the schedule differences, many homeschool students cannot set aside an hour or two each day at the same time to go to practice. This would limit their education by preventing them from participating in weekly co-op or other activities.

I am vastly concerned with "hobby-based" activities being excluded from the definition of ordinary. My children have spent time this year learning to crochet, and thus have used funds to purchase yarn and needed tools. While this can be a hobby, it also falls within the scope of Family and Consumer Sciences. It improves fine motor skills, planning and even encourages real-life math solutions. The term hobby-based is so overly broad, I fear it could be interpreted to exclude any item that is not a textbook. It needs to be stricken.

Concerning the change of a carryover balance being limited to $8,500, this can limit the ability for older students to seek concurrent credit courses. A larger amount of roll over will allow them to utilize more funds in their junior and senior year to increase their chances of successfully launching into college and a good career. This will also encourage parents to seek to utilize the funds before they reach the limit, even if they do not need to make purchases for that year.

Concerning preapproval for reimbursement being required, there are many reasons this is impractical and limiting. Without a large variety of vendors to use with direct pay, my family has been heavily relying on reimbursement. Given that reimbursement is over 6 weeks behind on approvals right now, I can only imagine the backlog that would result from requiring preapprovals for things like my daughter's education-based learning program, music lessons, supplies for art or field trips, etc. This will gridlock funds and prevent parents from being able to provide their children with supplies and lessons when the need arises.

Throughout, there is a fundamental misunderstanding of homeschooling freedom. I am on board to ensuring funds are used wisely and appropriately. The funding limits of 25% on extracurriculuars and limits on computers do that successfully already. Further limiting to $1000 on computers is excessive and unrealistic for many high school students. A 25% limit on that

would work just fine as well. Requiring things to be covered only if they are offered by a public school is short-sighted. Many of us are seeking an education beyond what is offered in our public schools!

Hannah Lee

Division Response:

Sports: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

A homeschool student is not prohibited from participating in competitive sports and may do so through a program outside of a public school or at his or her resident public school under A.C.A. § 6-15-509 commonly referred to as the Tim Tebow law.

Ordinary and Necessary: Regarding the ordinary and necessary analysis, the rule amendment seeks to formalize a necessary exercise of discretion by the division when determining whether an expense is allowable. For example, a Bunsen burner would be a qualifying expense, but it would not be necessary for the education of a kindergarten student. Likewise, the book Atlas Shrugged would be a qualifying expense, but it would not be ordinary to purchase a $1,800 first edition of the text. Allowing these hypothetical expenses to be funded with EFA dollars would be to allow program participants to unjustly enrich themselves in clear contradiction to the intent of the law. Putting this analysis in the text of the rule clarities for the division and the program participants how distinctions of this nature will be made.

Rollover cap: The establishment of an $8,500 rollover cap for program funds was a considered policy which balanced the concerns of the comment with the general demand for program resources. The division determined that a year's worth of funding is a sufficient savings to address the comment's concerns and that any additional unused funds are better used providing other student's access to the program.

Reimbursement: The current version of the rule requires all expenses be preapproved in order to be eligible for reimbursement. 6 CAR § 35-111(a)(2)(F). The proposed language is designed to provide added flexibility to parents for the least controversial category of expenses. If a program participant is concerned about whether a expense falls within the exception for preapproval, the participant can reach out to the department or request preapproval.

Technology funding: The comment also objects to the limitation of technology expenses, with some exceptions, to $1,000 a year. This limitation is designed to ensure that equipment and

devices are ancillary expenditures and that the large majority of program funds are devoted to substantive academic materials or instruction.

Commenter Name: Leesha Smith, 04/06/2026

Comment: To Whom It May Concern,

Thank you for the opportunity to comment on these proposed revisions. To me, it seems many of these revisions will restrict ability for homeschoolers to practically utilize the funds to accomplish the goals of truly educating their children at home in a full and well rounded way. Accountability is necessary but should not make the purpose of assisting in the education goals of homeschoolers impractical for application to these students and parent teachers.

After review and discussion with others in my homeschool community, I would like to submit the following:

1. Co-Curricular Instruction Requirement (Section 35-102 6.A.vii)

The proposed definition of a "co-curricular course" specifies that delivery must be by an "instructor, teacher, or provider with subject-matter knowledge or experience." The current language implies that instruction must be provided by a third-party provider.

This creates uncertainty as to whether parent-led instruction would qualify, and whether associated curriculum, materials, and supplies would be considered allowable expenses. To clarify, this concern is not about reimbursing a parent for their time, but about allowing EFA funds to cover the books, materials, and supplies used in legitimate parent-led instruction.

Clarification is needed to ensure that parent-led co-curricular learning remains an eligible and supported use of EFA funds.

2. Limitation to Public School-Aligned Coursework (Section 35-102 6.A.x)

This rule limits qualifying expenses to coursework offered in Arkansas public schools. This raises important and for me alarming questions:

- Will an exhaustive list of courses taught in public schools be provided, along with full course descriptions?

- Will advanced or specialized courses be eligible if not explicitly offered in public schools? For example, if an introductory aviation class is available in public school, would an advanced aviation course be an eligible expense?

- Will curriculum be limited to public school use and restrict curriculum used by even Christian private schools or recognized and established homeschool curriculums as well?

Many homeschool families pursue specialized, interest-driven learning that does not fit within a traditional course catalog but still represents meaningful education.

3. Exclusion of "Hobby-Based" Activities (Pages 8, 47, and 48)

The exclusion of "hobby-based" activities is ambiguous and subjective. Many careers begin as interest-driven pursuits. Activities such as aviation, agriculture, baking, or skilled trades may be labeled as hobbies but are also legitimate professional pathways. Many that are even commonly offered within a public school setting.

To me this excludes assisting in the goals of a significant portion of homeschool families that attempt to provide experiential and hands on learning with their children that learn best by doing and application.

Without clear and realistic for the average homeschool family definitions and expectations, this standard may led to inconsistent and inequitable determinations.

4. Technology Spending Cap

The requirement that technology purchases exceeding $1,000 per year must meet a "private school requirement," "institution of higher education requirement," or be deemed necessary by a "qualified professional" does not reflect the realities of homeschooling. Parents are responsible for selecting appropriate tools based on their child's educational needs, and this added layer of approval introduces unnecessary barriers and limits flexibility. This could result in promoting a hindered education in the technology aspect of homeschoolers educations inequitably.

5. Exclusion of Competitive Sports

The exclusion of activities involving "tryouts" eliminates access to many standard athletic opportunities. Competitive sports align with physical education goals and are already subject to an existing 25% spending cap. Additional restrictions are unnecessary, particularly when public schools also limit participation based on ability.

6. Pre-Approval Requirement for Co-Curricular Expenses (Section 35-111(a)(2)(F)(i)(d), Page 39)

The proposed rule states that "a parent… may only be reimbursed for a qualifying expense that is not a core educational expense if the parent receives approval from the Department before the expense is incurred."

This represents a significant shift away from the current reimbursement model and introduces a slow pre-approval process. Many co-curricular courses—including "fine arts," "STEM," "world languages," and "career and technical education"—require timely access to materials, classes, or opportunities.

Requiring advance approval for each expense may severely delay or prevent entirely participation in legitimate educational activities and creates an administrative burden for families attempting to comply in good faith. Many opportunities to enroll with a third party educators or to purchase necessary supplies to complete a course to further serve our students well rounded education are very time sensitive. Especially true in areas of a more specialized trade skill or life skill learning opportunity.
In summary, these provisions will narrow educational opportunities and create uncertainty for families attempting to comply in good faith. Clarification and flexibility in these areas would support both accountability and practical implementation.

I respectfully request reconsideration of these provisions to ensure the EFA program remains workable and accessible for homeschool families.

Thank you for your time,

Sincerely,

Leesha Smith

Division Response: Comment considered, no changes made. The comment expresses concern regarding the requirement that a co-curricular course must be taught by a qualified teacher or instructor and requests changes be made to clarify the rule does not prevent the parents from serving as the instructor. The division wishes to clarify that this rule defines the scope of spending with respect to program funds and in no way restricts the liberty of home school parents to teach courses. However, one of the core policies of this rule is that program funds cannot be paid as labor to the parents of participating students. 6 C.A.R. § 35-111(a)(2)(E)(ii). Instructional materials can be purchased pursuant to other provisions of the rule and utilized by the parents; however, the provision regarding co-curricular courses is included in the rule to address situations where an instructor is hired to teach that material.

The comment also opposes the statutory requirements that a cocurricular course must be offered by a public school in the state which is codified in A.C.A. § 6-18-2501(13)(E) and implemented by this rule. Consequently, the concern of this comment is outside the scope of rulemaking.

The comment also objects to the limitation of technology expenses, with some exceptions, to $1,000 a year. This limitation is designed to ensure that equipment and devices are ancillary expenditures and that the majority of program funds are devoted to substantive academic materials or instruction.

With respect to sports, a change was made from the prior version of the rule amendment that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality

education. The goal of the EFA program is not to recreate the public school experience. A homeschool student is not prohibited from participating in competitive sports and may do so through a program outside of a public school or at his or her resident public school under A.C.A. § 6-15-509 commonly referred to as the Tim Tebow law.

Finally, the establishment of an $8,500 rollover cap for program funds was a considered policy which balanced the concerns of the comment with the general demand for program resources. The division determined that a year's worth of funding is a sufficient savings to address the comment's concerns and that any additional unused funds are better used providing other student's access to the program.

The current version of the rule requires all expenses be preapproved in order to be eligible for reimbursement. 6 CAR § 35-111(a)(2)(F). The proposed language is designed to provide added flexibility to parents for the least controversial category of expenses. If a program participant is concerned about whether an expense falls within the exception for preapproval, the participant can reach out to the department or request preapproval.

Commenter Name: Jon Laffoon, 04/06/2026

Comment: Feedback on Draft EFA Rule

1. Accountability Must Be Consistent for All Public Dollars

If state funding is directed to students outside the public system, there should be a consistent method for measuring outcomes. Currently, the rule allows participating students to take a nationally norm-referenced test instead of the state's ATLAS assessment.

That approach limits the state's ability to compare student performance across systems and evaluate whether the investment is producing results.

Consideration:

Require all students receiving state education funds through EFAs to participate in the ATLAS assessment system. This ensures:

- Comparable data statewide using grade bands (K-3, 4-8, 9-12) that allow all schools, and EFA eligible systems, to look at the same levels of performance

- Transparency for policymakers and taxpayers

- Alignment to Arkansas standards

2. Funding Structure Should Reflect Real Costs

The program allocates approximately 90% of per-pupil foundation funding to EFAs. While students may leave a district, many of the associated costs do not. Schools must continue operating buildings, running transportation routes, and providing staffing and services for the majority of students who remain.

Consideration:

Explore funding adjustments that recognize fixed costs, particularly for:

- Declining Enrollment in Rural Districts
- High-Growth Districts

Without this, the financial impact will be uneven and could affect program quality for remaining students.

3. Balance Responsibilities with Funding

Public schools are required to serve all students, including those with significant needs, and to meet federal obligations related to special education and access. Participation in the EFA program may shift those responsibilities away from public schools without requiring equivalent obligations from participating providers.

Consideration:

Establish baseline expectations for any entity receiving state funds, including:

- Clear service commitments for all students
- Transparency in student outcomes
- Protections for students with disabilities

4. Take a Measured Approach to Expansion

Beginning in 2025-2026, eligibility expands broadly to nearly all students. This represents a significant policy shift with long-term implications for the state's education system.

Consideration:

As we move to full expansion:

- Review academic outcomes and financial impact from the initial years
- Include public school enrollment impact in annual reporting

Closing

Public schools remain responsible for educating every student who walks through the door. As this program moves forward, it will be important to ensure that accountability, funding structures, and student protections are aligned to support both choice and the long-term strength of Arkansas's public education system.

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Best,

Jon Laffoon
Superintendent
Farmington School District
Every Student Every Day

Freedom of Information Act (FOIA) Notice: This email and responses are subject to the Arkansas Freedom of Information Act and may be disclosed to the public upon request. This e-mail and any attachments are confidential. If you are not the intended recipient, you may not disclose, copy, distribute or use this e-mail or its attachment.

Division Response: Comment considered, no changes made.

Commenter Name: Priscilla Baxter, 04/06/2026

Comment: To Whom It May Concern:

I appreciate the opportunity to comment on the proposed EFA rule changes.

As a former elementary and special education teacher, I chose to homeschool because students learn differently and need flexibility in how they are taught. That flexibility is essential to their success.

I support financial accountability for EFA funds. However, several of these proposed changes go beyond oversight of spending and begin to regulate how families educate their children. Requirements such as preapproval of expenses and limitations on what qualifies as educational reduce the flexibility that EFA was intended to provide. The current reimbursement model - where expenses can be submitted and approved or denied - provides accountability without delaying or limiting access to legitimate educational opportunities.

I am also concerned that narrow definitions of what qualifies as educational may exclude valuable forms of learning. Hands-on and real-world skill development, in particular, may not fit traditional definitions but are widely recognized as meaningful education.

Respectfully, parents - *not* the state - should remain in control of instructional decisions. I ask that these rules be revised to focus on financial accountability without directing how education is delivered.

Thank you for your time,

Sincerely,
Priscilla Baxter
606-224-5811

Division Response: Comment considered, no changes made. The general concern of this comment is that the rule will act as a constraint to the flexibility that home-schooling parents have in the State of Arkansas. The division respectfully submits that this concern fails to distinguish between the law governing home schooling, which is unchanged, and the necessary accountability to protect the expenditure of public funds if the home school parents' voluntary utilizes EFA dollars. Likewise, if a parent chooses to participate in the EFA program, they continue to be able to supplement their home school education with items not funded under the rule, they simply must do so at their own expense.

Reimbursement of expenses: The current version of the rule requires all expenses be preapproved in order to be eligible for reimbursement. 6 CAR § 35-111(a)(2)(F). The proposed language is designed to provide added flexibility to parents for the least controversial category of expenses. If a program participant is concerned about whether an expense falls within the exception for preapproval, the participant can reach out to the department or request preapproval.

Commenter Name: Andrea Carrell, 04/06/2026

Comment: To Whom It May Concern,

I appreciate the opportunity to comment on the proposed revisions to the Education Freedom Account (EFA) rules. While I understand the intent to ensure accountability, several propositions raise concerns regarding clarity and consistency with how homeschooling is practically carried out.

I respectfully submit the following:

1. Co-Curricular Instruction Requirement (Section 35-102 6.A.vii)

The proposed definition of a "co-curricular course" specifies that delivery must be by an "instructor, teacher, or provider with subject-matter knowledge or experience." The current language implies that instruction must be provided by a third-party provider.

This creates uncertainty as to whether parent-led instruction would qualify, and whether associated curriculum, materials, and supplies would be considered allowable expenses. To clarify, this

concern is not about reimbursing a parent for their time, but about allowing EFA funds to cover the books, materials, and supplies used in legitimate parent-led instruction.

For example, as a parent with a STEM background teaching advanced engineering or applied mathematics - areas explicitly included in co-curricular definition - it remains unclear whether materials for this parent-led instruction would be reimbursable. The same goes for if a parent is an Artist, Master Gardener, etc.

Clarification is needed to ensure that parent-led co-curricular learning remains an eligible and supported use of EFA funds.

2. Limitation to Public School-Aligned Coursework (Section 35-102 6.A.x)

This rule limits qualifying expenses to coursework offered in Arkansas public schools. This raises important questions:

Will an exhaustive list of courses taught in public schools be provided, along with full course descriptions?

Will advanced or specialized courses be eligible if not explicitly offered in public schools? For example, if an introductory aviation class is available in public school, would an advanced aviation course be an eligible expense?

Homeschool families pursue specialized, interest-driven learning that does not fit within a traditional course catalog but still represents meaningful education. This is the reason most families homeschool, so they can tailor their child's education to their interests and therefore lay the groundwork for the child's future vocation. Creating a framework where all courses and activities have to meet the same standards as a school negates the parent-led aspect of homeschooling.

3. Exclusion of “Hobby-Based” Activities (Pages 8, 47, and 48)

The exclusion of “hobby-based” activities is ambiguous and subjective. Many careers begin as interest-driven pursuits, especially for homeschoolers. Activities such as aviation, agriculture, baking, gardening, or skilled trades may be labeled as hobbies but are also legitimate professional pathways. This again is an example of wanting to limit homeschoolers to fit into the box of what a public school can offer. Again, the reason most parents homeschool is to provide an interest-driven education.

Without clear definitions, this standard may led to inconsistent and inequitable determinations and not allow homeschoolers to pursue future vocations.

This section should be removed because most of what is being proposed as "hobby-based" is actually STEM and/or tech-based. With State educational goals of increasing technical skills and education, this entire section counters those goals.

4. Technology Spending Cap

The requirement that technology purchases exceeding $1,000 per year must meet a “private school requirement,” “institution of higher education requirement,” or be deemed necessary by a “qualified professional” does not reflect the realities of homeschooling. Parents are responsible for selecting appropriate tools based on their child’s educational needs, and this added layer of approval introduces unnecessary barriers and limits flexibility.

The $1,000 technology limit is NOT enough for kids interested in computer science. In various schools every single one of the students have Macbooks. Some students are interested in a desktop, some in building the computer itself (which are related to IT careers). Some are interested in robotics. You can barely buy a solid computer with that amount of money.

5. Exclusion of Competitive Sports

The exclusion of activities involving “tryouts” eliminates access to many standard athletic opportunities. Competitive sports align with physical education goals and are already subject to an existing 25% spending cap. Additional restrictions are unnecessary, particularly when public schools also limit participation based on ability. Various schools fund their

6. Pre-Approval Requirement for Co-Curricular Expenses (Section 35-111(a)(2)(F)(i)(d), Page 39)

The proposed rule states that “a parent… may only be reimbursed for a qualifying expense that is not a core educational expense if the parent receives approval from the Department before the expense is incurred.”

This represents a significant shift away from the current reimbursement model and introduces a slow pre-approval process. Many co-curricular courses—including “fine arts,” “STEM,” “world languages,” and “career and technical education”—require timely access to materials, classes, or opportunities.

Requiring advance approval for each expense may delay or prevent participation in legitimate educational activities and creates an administrative burden for families attempting to comply in good faith.

In summary, these provisions will narrow educational opportunities and create uncertainty for families attempting to comply in good faith. Clarification and flexibility in these areas would support both accountability and practical implementation.

I respectfully request reconsideration of these provisions to ensure the EFA program remains workable and accessible for homeschool families.

Thank you for your time and consideration.

Andrea Carrell

Division Response: Comment considered, no changes made. The comment expresses concern regarding the requirement that a co-curricular course must be taught by a qualified teacher or instructor and requests changes be made to clarify the rule does not prevent the parents from serving as the instructor. The division wishes to clarify that this rule defines the scope of spending with respect to program funds and in no way restricts the liberty of home school parents to teach courses. However, one of the core policies of this rule is that program funds cannot be paid as labor to the parents of participating students. 6 C.A.R. § 35-111(a)(2)(E)(ii). Instructional materials can be purchased pursuant to other provisions of the rule and utilized by the parents; however, the provision regarding co-curricular courses is included in the rule to address situations where an instructor is hired to teach that material.

The comment also opposes the statutory requirements that a cocurricular course must be offered by a public school in the state which is codified in A.C.A. § 6-18-2501(13)(E) and implemented by this rule. Consequently, the concern of this comment is outside the scope of rulemaking.

The comment also objects to the limitation of technology expenses, with some exceptions, to $1,000 a year. This limitation is designed to ensure that equipment and devices are ancillary expenditures and that the majority of program funds are devoted to substantive academic materials or instruction.

With respect to sports, a change was made from the prior version of the rule amendment that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience. A homeschool student is not prohibited from participating in competitive sports and may do so through a program outside of a public school or at his or her resident public school under A.C.A. § 6-15-509 commonly referred to as the Tim Tebow law.

Finally, the establishment of an $8,500 rollover cap for program funds was a considered policy which balanced the concerns of the comment with the general demand for program resources. The division determined that a year's worth of funding is a sufficient savings to address the comment's concerns and that any additional unused funds are better used providing other student's access to the program.

The current version of the rule requires all expenses be preapproved in order to be eligible for reimbursement. 6 CAR § 35-111(a)(2)(F). The proposed language is designed to provide added flexibility to parents for the least controversial category of expenses. If a program participant is concerned about whether an expense falls within the exception for preapproval, the participant can reach out to the department or request preapproval.

Commenter Name: Dennis Hoover, 04/06/2026

Comment: I oppose this whole program mainly because it does not have an income limit nor any testing of the students and does not help the students who need it most. If parents have money left over from last year than I think they got too much and their account should be reduced to the amount they spent the previous year.

As I understand it student funding by the state is based on enrollment so less kids means less money for public schools. Why are we funding two school systems and leaving the kids behind who need it most. The same reason we own a giant rock that our governor is going to magically get water to and people to operate a prison that she decided we need.

Dennis Hoover

Division Response: Comment considered, no changes made.

Commenter Name: Mallory House, 04/06/2026

Comment: To Whom It May Concern,

Thank you for the opportunity to provide input on the proposed revisions to the Education Freedom Account (EFA) rules. While I recognize the goal of maintaining accountability, several aspects of the proposal raise concerns regarding clarity and alignment with the practical realities of homeschooling.

I respectfully offer the following feedback:

1. Co-Curricular Instruction Requirement (Section 35-102 6.A.vii)

The proposed definition of a "co-curricular course" indicates that instruction must be delivered by an "instructor, teacher, or provider with subject-matter knowledge or experience." As written, this appears to suggest that instruction must come from a third-party provider.

This creates ambiguity about whether parent-led instruction qualifies, and whether the related curriculum, materials, and supplies would be considered eligible expenses. To be clear, this concern is not about compensating parents for their time, but about ensuring that EFA funds can be used for the resources necessary to support legitimate parent-led instruction.

For instance, if a parent with a STEM background is teaching advanced engineering or applied mathematics—subjects explicitly included in the co-curricular definition—it is unclear whether the materials used in that instruction would be reimbursable.
Clear guidance is needed to confirm that parent-led co-curricular learning remains an eligible and supported use of EFA funds.

2. Limitation to Public School-Aligned Coursework (Section 35-102 6.A.x)

This provision restricts qualifying expenses to coursework offered in Arkansas public schools, which raises several important questions:

- Will there be a comprehensive list of public school courses made available, including detailed descriptions?

- Will advanced or specialized courses be eligible if they are not explicitly offered in public schools? For example, if a public school offers an introductory aviation course, would a more advanced aviation course qualify?

Many homeschool families pursue specialized or interest-driven areas of study that fall outside a traditional course catalog but still represent meaningful and rigorous education.

3. Exclusion of "Hobby-Based" Activities (Pages 8, 47, and 48)

The term "hobby-based" is vague and open to interpretation. Many career paths begin as personal interests. Activities such as aviation, agriculture, baking, or skilled trades may be categorized as hobbies, yet they can also serve as legitimate educational and professional pathways.

Without clearer definitions, this standard risks inconsistent and potentially inequitable application.

4. Technology Spending Cap

The requirement that technology purchases exceeding $1,000 annually must meet a "private school requirement," "institution of higher education requirement," or receive approval from a "qualified professional" does not align with how homeschooling functions in practice. Parents are responsible for choosing appropriate educational tools based on their child's needs, and this added layer of approval introduces unnecessary constraints and reduces flexibility.

5. Exclusion of Competitive Sports

Disallowing activities that involve "tryouts" effectively removes access to many common athletic opportunities. Competitive sports contribute to physical education and are already regulated by an existing 25% spending cap. Additional limitations seem unnecessary, particularly given that public schools also restrict participation based on ability.

6. Pre-Approval Requirement for Co-Curricular Expenses (Section 35-111(a)(2)(F)(i)(d), Page 39)

The proposed rule states that reimbursement for non-core educational expenses requires prior approval from the Department before the expense is incurred.

This marks a significant departure from the current reimbursement model and introduces a potentially slow pre-approval process. Many co-curricular opportunities—including fine arts, STEM, world languages, and career and technical education—require timely decisions and access to materials or instruction.

Requiring advance approval for each expense could delay or prevent participation in legitimate educational activities and adds an administrative burden for families trying to comply in good faith.

Conclusion

Overall, these provisions risk limiting educational opportunities and creating uncertainty for families seeking to follow the rules responsibly. Greater clarity and flexibility in these areas would better support both accountability and practical implementation.

I respectfully ask that these provisions be reconsidered to ensure the EFA program remains functional and accessible for homeschool families.
Thank you for your time and consideration.

Mallory Roeder
Poppy Mountain Co.
www.poppymountainco.com

Division Response: Comment considered, no changes made. The comment expresses concern regarding the requirement that a co-curricular course must be taught by a qualified teacher or instructor and requests changes be made to clarify the rule does not prevent the parents from serving as the instructor. The division wishes to clarify that this rule defines the scope of spending with respect to program funds and in no way restricts the liberty of home school parents to teach courses. However, one of the core policies of this rule is that program funds cannot be paid as labor to the parents of participating students. 6 C.A.R. § 35-111(a)(2)(E)(ii). Instructional materials can be purchased pursuant to other provisions of the rule and utilized by the parents; however, the provision regarding co-curricular courses is included in the rule to address situations where an instructor is hired to teach that material.

The comment also opposes the statutory requirements that a cocurricular course must be offered by a public school in the state which is codified in A.C.A. § 6-18-2501(13)(E) and implemented by this rule. Consequently, the concern of this comment is outside the scope of rulemaking.

The comment also objects to the limitation of technology expenses, with some exceptions, to $1,000 a year. This limitation is designed to ensure that equipment and devices are ancillary expenditures and that the majority of program funds are devoted to substantive academic materials or instruction.

With respect to sports, a change was made from the prior version of the rule amendment that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality

education. The goal of the EFA program is not to recreate the public school experience. A homeschool student is not prohibited from participating in competitive sports and may do so through a program outside of a public school or at his or her resident public school under A.C.A. § 6-15-509 commonly referred to as the Tim Tebow law.

Finally, the establishment of an $8,500 rollover cap for program funds was a considered policy which balanced the concerns of the comment with the general demand for program resources. The division determined that a year's worth of funding is a sufficient savings to address the comment's concerns and that any additional unused funds are better used providing other student's access to the program.

The current version of the rule requires all expenses be preapproved in order to be eligible for reimbursement. 6 CAR § 35-111(a)(2)(F). The proposed language is designed to provide added flexibility to parents for the least controversial category of expenses. If a program participant is concerned about whether an expense falls within the exception for preapproval, the participant can reach out to the department or request preapproval.

Commenter Name: Lacie Mayo, 04/06/2026

Comment: Hello,

I would like to ask you to reconsider limiting the EFA funds that can be used on team sports. Each family should be free to make their own choices about which type of sport best suits their kids and schedules. The initial limit of 25% has been sufficient to aid my students in having access to a wide variety of athletic options. Most homeschool families would not be able to afford these options without the EFA funds and I am personally one of them. My son plans to join the Faulkner County Falcons next year and it would be a huge financial burden without the EFA funds to help supplement the costs. This team is the equivalent to a public school basketball team and not as demanding as a traveling AAU team. I desire for my students to have access to all of their interests and not have to choose between what is the cheapest. Thank you for your consideration.

Lacie Mayo
Sent from my iPhone

Division Response:

Sports: With respect to sports, a change was made from the prior version of the rule amendment that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education.

Commenter Name: Carrie S., 04/06/2026

Comment: To Whom It May Concern,

I appreciate the opportunity to comment on the proposed revisions to the Education Freedom Account (EFA) rules. While I understand the intent to ensure accountability, several provisions raise concerns regarding clarity and consistency with how homeschooling is practically carried out.

I respectfully submit the following:

1. Co-Curricular Instruction Requirement (Section 35-102 6.A.vii)

The proposed definition of a "co-curricular course" specifies that delivery must be by an "instructor, teacher, or provider with subject-matter knowledge or experience." The current language implies that instruction must be provided by a third-party provider.

This creates uncertainty as to whether parent-led instruction would qualify, and whether associated curriculum, materials, and supplies would be considered allowable expenses. To clarify, this concern is not about reimbursing a parent for their time, but about allowing EFA funds to cover the books, materials, and supplies used in legitimate parent-led instruction.

For example, as a parent with a STEM background teaching advanced engineering or applied mathematics - areas explicitly included in co-curricular definition - it remains unclear whether materials for this parent-led instruction would be reimbursable.

Clarification is needed to ensure that parent-led co-curricular learning remains an eligible and supported use of EFA funds.

2. Limitation to Public School-Aligned Coursework (Section 35-102 6.A.x)

This rule limits qualifying expenses to coursework offered in Arkansas public schools. This raises important questions:

Will an exhaustive list of courses taught in public schools be provided, along with full course descriptions?
Will advanced or specialized courses be eligible if not explicitly offered in public schools? For example, if an introductory aviation class is available in public school, would an advanced aviation course be an eligible expense?
Many homeschool families pursue specialized, interest-driven learning that does not fit within a traditional course catalog but still represents meaningful education.

3. Exclusion of "Hobby-Based" Activities (Pages 8, 47, and 48)

The exclusion of “hobby-based” activities is ambiguous and subjective. Many careers begin as interest-driven pursuits. Activities such as aviation, agriculture, baking, or skilled trades may be labeled as hobbies but are also legitimate professional pathways.

Without clear definitions, this standard may led to inconsistent and inequitable determinations.

4. Technology Spending Cap

The requirement that technology purchases exceeding $1,000 per year must meet a “private school requirement,” “institution of higher education requirement,” or be deemed necessary by a “qualified professional” does not reflect the realities of homeschooling. Parents are responsible for selecting appropriate tools based on their child’s educational needs, and this added layer of approval introduces unnecessary barriers and limits flexibility.

5. Exclusion of Competitive Sports

The exclusion of activities involving “tryouts” eliminates access to many standard athletic opportunities. Competitive sports align with physical education goals and are already subject to an existing 25% spending cap. Additional restrictions are unnecessary, particularly when public schools also limit participation based on ability.

6. Pre-Approval Requirement for Co-Curricular Expenses (Section 35-111(a)(2)(F)(i)(d), Page 39)

The proposed rule states that “a parent… may only be reimbursed for a qualifying expense that is not a core educational expense if the parent receives approval from the Department before the expense is incurred.”

This represents a significant shift away from the current reimbursement model and introduces a slow pre-approval process. Many co-curricular courses—including “fine arts,” “STEM,” “world languages,” and “career and technical education”—require timely access to materials, classes, or opportunities.

Requiring advance approval for each expense may delay or prevent participation in legitimate educational activities and creates an administrative burden for families attempting to comply in good faith.

In summary, these provisions will narrow educational opportunities and create uncertainty for families attempting to comply in good faith. Clarification and flexibility in these areas would support both accountability and practical implementation.

I respectfully request reconsideration of these provisions to ensure the EFA program remains workable and accessible for homeschool families.

Thank you for your time and consideration.
Sent from my iPhone

Division Response: Comment considered, no changes made. The comment expresses concern regarding the requirement that a co-curricular course must be taught by a qualified teacher or instructor and requests changes be made to clarify the rule does not prevent the parents from serving as the instructor. The division wishes to clarify that this rule defines the scope of spending with respect to program funds and in no way restricts the liberty of home school parents to teach courses. However, one of the core policies of this rule is that program funds cannot be paid as labor to the parents of participating students. 6 C.A.R. § 35-111(a)(2)(E)(ii). Instructional materials can be purchased pursuant to other provisions of the rule and utilized by the parents; however, the provision regarding co-curricular courses is included in the rule to address situations where an instructor is hired to teach that material.

The comment also opposes the statutory requirements that a cocurricular course must be offered by a public school in the state which is codified in A.C.A. § 6-18-2501(13)(E) and implemented by this rule. Consequently, the concern of this comment is outside the scope of rulemaking.

The comment also objects to the limitation of technology expenses, with some exceptions, to $1,000 a year. This limitation is designed to ensure that equipment and devices are ancillary expenditures and that the majority of program funds are devoted to substantive academic materials or instruction.

With respect to sports, a change was made from the prior version of the rule amendment that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience. A homeschool student is not prohibited from participating in competitive sports and may do so through a program outside of a public school or at his or her resident public school under A.C.A. § 6-15-509 commonly referred to as the Tim Tebow law.

Finally, the establishment of an $8,500 rollover cap for program funds was a considered policy which balanced the concerns of the comment with the general demand for program resources. The division determined that a year's worth of funding is a sufficient savings to address the comment's concerns and that any additional unused funds are better used providing other student's access to the program.

The current version of the rule requires all expenses be preapproved in order to be eligible for reimbursement. 6 CAR § 35-111(a)(2)(F). The proposed language is designed to provide added flexibility to parents for the least controversial category of expenses. If a program participant is concerned about whether an expense falls within the exception for preapproval, the participant can reach out to the department or request preapproval.

Commenter Name: Alicia Kunkel, 04/06/2026

Comment: To whom it may concern,

I'm writing in regards to the purposed changes for the EFA funding. I understand the intend of the changes, we are homeschooling here in Arkansas because of the funding and availability to purchase a variety of items that fit each child.

1. Co-Cirricular each of our children require different learning requirements and whether a parent is a proper "instructor" is a huge concern. Also, whether the STEAM items purchased to advance the learning of these lessons is a concern.

2. Pre-approval of items in my opinion will only take twice as long in an already over loaded system.

3. Limitation on Public School-Alignment Coursework. We follow the Public school lessons as much as we can, but each student is interested in more advanced lessons than what is taught as a year long program.

4. Exclusion of "Hobby-Based"
Each of my children has already decided what they want to do when the are adults and being able to advance that love of education is a vital part of education. Limiting activities that may be seen as hobbies is going to be open to inconsistent and inequitable determinations for future careers.

5. Technology Spending Cap
Setting a cap at 1,000 is do able for elementary age children, but as a child grows older it is necessary they have the technology the will need for college classes and advanced middle school and high school lessons. A decent MAC book is 1300, they should have available funds to buy other items that can help with more advanced lessons too.

6. Exclusion of Competitive Sports
This one is beyond frustrating competitive sports are part of Physical Education which Arkansas is already ranked well below the National average children that want to do more Physical education should be given that right and funds to support that chioce.

7. Pre approval Requirements for Co- curricular Expenses The proposed rule states that "a parent may only be reimbursed for a qualify expense that is not a core educational expense that is not at core educational expense if that parent receives approval from that Department before that expenses is incurred"

This is a significant shift from the current model and introduces a much slower pre-approval process. Many co- circular courses require timely access to materials. As it is this school year we were unable to start until late September and a few were October due to the timing of approval and the companies availability. Each time Funds drop and we add new material this would add even more time, and availability to the educatioal needs for that child in a timely matter.

Thank you for your time and consideration,

Alicia Kunkel

Division Response: Comment considered, no changes made. The comment expresses concern regarding the requirement that a co-curricular course must be taught by a qualified teacher or instructor and requests changes be made to clarify the rule does not prevent the parents from serving as the instructor. The division wishes to clarify that this rule defines the scope of spending with respect to program funds and in no way restricts the liberty of home school parents to teach courses. However, one of the core policies of this rule is that program funds cannot be paid as labor to the parents of participating students. 6 C.A.R. § 35-111(a)(2)(E)(ii). Instructional materials can be purchased pursuant to other provisions of the rule and utilized by the parents; however, the provision regarding co-curricular courses is included in the rule to address situations where an instructor is hired to teach that material.

Commenter Name: Patricia Baker, 04/06/2026

Comment: Dear Division of Elementary and Secondary Education Rulemaking Committee,

I am writing as an Arkansas homeschool parent participating in the EFA program under the LEARNS Act. I currently use EFA funds to support core instruction for my two children through curriculum-aligned materials, tutoring, and co-curricular enrichment that directly reinforce state standards in math, science, ELA, and social studies. I appreciate the Department's ongoing efforts to strengthen the program and respectfully submit the following targeted comments on the proposed draft rules (dated 05/12/2025).

1. Co-curricular courses – parent-led instruction and materials (6 CAR § 35-102(6)) The new requirement that a co-curricular course "(x) Is offered by a public school within the State of Arkansas" creates uncertainty for homeschool families. Many high-quality, curriculum-aligned co-curricular experiences in STEM, fine arts, and world languages are delivered by parents, co-ops, or private providers using structured syllabi, learning objectives, and assessments. Please clarify that parent-provided or co-op instruction qualifies when it meets the other nine criteria in the definition and that associated curricular materials, textbooks, and supplies remain reimbursable as "core educational expenses" or "supplemental materials" under 6 CAR § 35-102(4) and (26). Without this clarification, families will lose access to advanced or specialized content not offered locally by public schools.

This issue has direct, immediate impact on my family. My 6th-grade daughter struggles significantly with mathematics and meets weekly with a qualified math interventionist/tutor—a non-negotiable expense that already consumes a large percentage of her EFA allocation. Reimbursable materials for co-curricular parent-led activities are the only reason I can stretch her funds to cover the essential math tutoring. If the proposed rule eliminates reimbursement for parent-taught co-curricular materials, I will be forced to drop critical enrichment opportunities or reduce her math interventionist sessions—directly harming her academic progress and violating the program's goal of supporting individualized learning needs.

2. Limitation of co-curricular and extracurricular options to public-school offerings and the exclusion of "hobby-based" activities (6 CAR § 35-102(6), (12), and (22))

Tying co-curricular eligibility exclusively to public-school offerings excludes advanced or specialized courses that exceed local public-school curricula and are essential for gifted or struggling learners. Additionally, the vague exclusion of activities that are "primarily recreational or hobby-based" risks disqualifying legitimate educational pursuits (e.g., robotics, coding, music theory, or competitive swimming) that develop career-ready skills in STEM and the arts. I recommend replacing "hobby-based" with clearer language that focuses on whether the activity includes documented learning objectives, structured instruction, and alignment with academic standards.

3. Technology cap and approval process (6 CAR § 35-102(26)(Q)) The flat $1,000 annual cap on technological devices, combined with the new pre-approval and duplication-review requirements, is not workable for families just beginning EFA participation or for older students entering higher-level coursework. A more flexible approach—such as $2,000 every two years or a percentage of the student's total EFA allocation—would better accommodate initial setup costs while still preventing unnecessary duplication and automatically adjusting for inflation.

4. Exclusion of competitive sports with tryouts and related equipment (6 CAR § 35-102(12)) The blanket exclusion of sports requiring tryouts, along with equipment and travel costs, disproportionately affects homeschool families whose children participate in year-round athletic programs (such as competitive swimming) that have no non-tryout alternative. These activities build discipline, teamwork, and physical fitness that directly support academic performance and compulsory attendance requirements. I ask that the rule be revised to allow reasonable costs for any organized athletic activity that includes structured coaching, regular participation, and developmental objectives, consistent with the definition of qualifying extracurricular expenses.

5. Pre-approval process for co-curricular expenses The shift to mandatory pre-approval adds administrative burden that may delay or discourage legitimate educational spending. Clear, objective criteria published in advance would achieve the Department's oversight goals with less impact on families.

These changes would ensure the EFA program continues to fulfill its statutory purpose of expanding educational options for Arkansas families while maintaining strong accountability. I remain fully committed to complying with all reporting and academic requirements and would welcome any opportunity to provide additional input. Thank you for considering these comments and for the vital support the EFA program provides to homeschooling families across our state.

Sincerely, Patricia Baker Ward, Arkansas EFA Account Holder

Division Response: Comment considered, no changes made. The comment expresses concern regarding the requirement that a co-curricular course must be taught by a qualified teacher or instructor and requests changes be made to clarify the rule does not prevent the parents from serving as the instructor. The division wishes to clarify that this rule defines the scope of spending

with respect to program funds and in no way restricts the liberty of home school parents to teach courses. However, one of the core policies of this rule is that program funds cannot be paid as labor to the parents of participating students. 6 C.A.R. § 35-111(a)(2)(E)(ii). Instructional materials can be purchased pursuant to other provisions of the rule and utilized by the parents; however, the provision regarding co-curricular courses is included in the rule to address situations where an instructor is hired to teach that material.

The comment also opposes the statutory requirements that a cocurricular course must be offered by a public school in the state which is codified in A.C.A. § 6-18-2501(13)(E) and implemented by this rule. Consequently, the concern of this comment is outside the scope of rulemaking.

The comment also objects to the limitation of technology expenses, with some exceptions, to $1,000 a year. This limitation is designed to ensure that equipment and devices are ancillary expenditures and that the majority of program funds are devoted to substantive academic materials or instruction.

With respect to sports, a change was made from the prior version of the rule amendment that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience. A homeschool student is not prohibited from participating in competitive sports and may do so through a program outside of a public school or at his or her resident public school under A.C.A. § 6-15-509 commonly referred to as the Tim Tebow law.

Finally, the establishment of an $8,500 rollover cap for program funds was a considered policy which balanced the concerns of the comment with the general demand for program resources. The division determined that a year's worth of funding is a sufficient savings to address the comment's concerns and that any additional unused funds are better used providing other student's access to the program.

The current version of the rule requires all expenses be preapproved in order to be eligible for reimbursement. 6 CAR § 35-111(a)(2)(F). The proposed language is designed to provide added flexibility to parents for the least controversial category of expenses. If a program participant is concerned about whether an expense falls within the exception for preapproval, the participant can reach out to the department or request preapproval.

Commenter Name: Michael Richardson, 04/06/2026

Comment: To Whom It May Concern,

I appreciate the opportunity to comment on the proposed revisions to the Education Freedom Account (EFA) rules. While I understand the intent to ensure accountability, several provisions raise concerns regarding clarity and consistency with how homeschooling is practically carried out.

I respectfully submit the following:

1. Co-Curricular Instruction Requirement (Section 35-102 6.A.vii)

The proposed definition of a "co-curricular course" specifies that delivery must be by an "instructor, teacher, or provider with subject-matter knowledge or experience." The current language implies that instruction must be provided by a third-party provider.

This creates uncertainty as to whether parent-led instruction would qualify, and whether associated curriculum, materials, and supplies would be considered allowable expenses. To clarify, this concern is not about reimbursing a parent for their time, but about allowing EFA funds to cover the books, materials, and supplies used in legitimate parent-led instruction.

For example, as a parent with a STEM background teaching advanced engineering or applied mathematics - areas explicitly included in co-curricular definition - it remains unclear whether materials for this parent-led instruction would be reimbursable.

Clarification is needed to ensure that parent-led co-curricular learning remains an eligible and supported use of EFA funds.

2. Limitation to Public School-Aligned Coursework (Section 35-102 6.A.x)

This rule limits qualifying expenses to coursework offered in Arkansas public schools. This raises important questions:

Will an exhaustive list of courses taught in public schools be provided, along with full course descriptions?

Will advanced or specialized courses be eligible if not explicitly offered in public schools? For example, if an introductory aviation class is available in public school, would an advanced aviation course be an eligible expense?

Many homeschool families pursue specialized, interest-driven learning that does not fit within a traditional course catalog but still represents meaningful education.

3. Exclusion of "Hobby-Based" Activities (Pages 8, 47, and 48)

The exclusion of "hobby-based" activities is ambiguous and subjective. Many careers begin as interest-driven pursuits. Activities such as aviation, agriculture, baking, or skilled trades may be labeled as hobbies but are also legitimate professional pathways.

Without clear definitions, this standard may led to inconsistent and inequitable determinations.

4. Technology Spending Cap

The requirement that technology purchases exceeding $1,000 per year must meet a "private school requirement," "institution of higher education requirement," or be deemed necessary by a "qualified professional" does not reflect the realities of homeschooling. Parents are responsible for selecting appropriate tools based on their child's educational needs, and this added layer of approval introduces unnecessary barriers and limits flexibility.

5. Exclusion of Competitive Sports

The exclusion of activities involving "tryouts" eliminates access to many standard athletic opportunities. Competitive sports align with physical education goals and are already subject to an existing 25% spending cap. Additional restrictions are unnecessary, particularly when public schools also limit participation based on ability.

6. Pre-Approval Requirement for Co-Curricular Expenses (Section 35-111(a)(2)(F)(i)(d), Page 39)

The proposed rule states that "a parent… may only be reimbursed for a qualifying expense that is not a core educational expense if the parent receives approval from the Department before the expense is incurred."

This represents a significant shift away from the current reimbursement model and introduces a slow pre-approval process. Many co-curricular courses—including "fine arts," "STEM," "world languages," and "career and technical education"—require timely access to materials, classes, or opportunities.

Requiring advance approval for each expense may delay or prevent participation in legitimate educational activities and creates an administrative burden for families attempting to comply in good faith.

In summary, these provisions will narrow educational opportunities and create uncertainty for families attempting to comply in good faith. Clarification and flexibility in these areas would support both accountability and practical implementation.

I respectfully request reconsideration of these provisions to ensure the EFA program remains workable and accessible for homeschool families.

Thank you for your time and consideration.

Sincerely,
Michael Richardson

Division Response: Comment considered, no changes made. The comment expresses concern regarding the requirement that a co-curricular course must be taught by a qualified teacher or instructor and requests changes be made to clarify the rule does not prevent the parents from serving as the instructor. The division wishes to clarify that this rule defines the scope of spending with respect to program funds and in no way restricts the liberty of home school parents to teach courses. However, one of the core policies of this rule is that program funds cannot be paid as labor to the parents of participating students. 6 C.A.R. § 35-111(a)(2)(E)(ii). Instructional materials can be purchased pursuant to other provisions of the rule and utilized by the parents; however, the provision regarding co-curricular courses is included in the rule to address situations where an instructor is hired to teach that material.

The comment also opposes the statutory requirements that a cocurricular course must be offered by a public school in the state which is codified in A.C.A. § 6-18-2501(13)(E) and implemented by this rule. Consequently, the concern of this comment is outside the scope of rulemaking.

The comment also objects to the limitation of technology expenses, with some exceptions, to $1,000 a year. This limitation is designed to ensure that equipment and devices are ancillary expenditures and that the majority of program funds are devoted to substantive academic materials or instruction.

With respect to sports, a change was made from the prior version of the rule amendment that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience. A homeschool student is not prohibited from participating in competitive sports and may do so through a program outside of a public school or at his or her resident public school under A.C.A. § 6-15-509 commonly referred to as the Tim Tebow law.

Finally, the establishment of an $8,500 rollover cap for program funds was a considered policy which balanced the concerns of the comment with the general demand for program resources. The division determined that a year's worth of funding is a sufficient savings to address the comment's concerns and that any additional unused funds are better used providing other student's access to the program.

The current version of the rule requires all expenses be preapproved in order to be eligible for reimbursement. 6 CAR § 35-111(a)(2)(F). The proposed language is designed to provide added flexibility to parents for the least controversial category of expenses. If a program participant is concerned about whether an expense falls within the exception for preapproval, the participant can reach out to the department or request preapproval.

Commenter Name: Mackenzie Watson, 04/06/2026

Comment: I would like to also add to my email from earlier.

I respectfully submit the following:

1. Co-Curricular Instruction Requirement (Section 35-102 6.A.vii)

The proposed definition of a "co-curricular course" specifies that delivery must be by an "instructor, teacher, or provider with subject-matter knowledge or experience." The current language implies that instruction must be provided by a third-party provider.

This creates uncertainty as to whether parent-led instruction would qualify, and whether associated curriculum, materials, and supplies would be considered allowable expenses. To clarify, this concern is not about reimbursing a parent for their time, but about allowing EFA funds to cover the books, materials, and supplies used in legitimate parent-led instruction.

For example, as a parent with a STEM background teaching advanced engineering or applied mathematics - areas explicitly included in co-curricular definition - it remains unclear whether materials for this parent-led instruction would be reimbursable.

Clarification is needed to ensure that parent-led co-curricular learning remains an eligible and supported use of EFA funds.

2. Limitation to Public School-Aligned Coursework (Section 35-102 6.A.x)

This rule limits qualifying expenses to coursework offered in Arkansas public schools. This raises important questions:

Will an exhaustive list of courses taught in public schools be provided, along with full course descriptions?
Will advanced or specialized courses be eligible if not explicitly offered in public schools? For example, if an introductory aviation class is available in public school, would an advanced aviation course be an eligible expense?
Many homeschool families pursue specialized, interest-driven learning that does not fit within a traditional course catalog but still represents meaningful education.

3. Exclusion of "Hobby-Based" Activities (Pages 8, 47, and 48)

The exclusion of "hobby-based" activities is ambiguous and subjective. Many careers begin as interest-driven pursuits. Activities such as aviation, agriculture, baking, or skilled trades may be labeled as hobbies but are also legitimate professional pathways.

Without clear definitions, this standard may led to inconsistent and inequitable determinations.

4. Technology Spending Cap

The requirement that technology purchases exceeding $1,000 per year must meet a “private school requirement,” “institution of higher education requirement,” or be deemed necessary by a “qualified professional” does not reflect the realities of homeschooling. Parents are responsible for selecting appropriate tools based on their child’s educational needs, and this added layer of approval introduces unnecessary barriers and limits flexibility.

5. Exclusion of Competitive Sports

The exclusion of activities involving “tryouts” eliminates access to many standard athletic opportunities. Competitive sports align with physical education goals and are already subject to an existing 25% spending cap. Additional restrictions are unnecessary, particularly when public schools also limit participation based on ability.

6. Pre-Approval Requirement for Co-Curricular Expenses (Section 35-111(a)(2)(F)(i)(d), Page 39)

The proposed rule states that “a parent… may only be reimbursed for a qualifying expense that is not a core educational expense if the parent receives approval from the Department before the expense is incurred.”

This represents a significant shift away from the current reimbursement model and introduces a slow pre-approval process. Many co-curricular courses—including “fine arts,” “STEM,” “world languages,” and “career and technical education”—require timely access to materials, classes, or opportunities.

Requiring advance approval for each expense may delay or prevent participation in legitimate educational activities and creates an administrative burden for families attempting to comply in good faith.

In summary, these provisions will narrow educational opportunities and create uncertainty for families attempting to comply in good faith. Clarification and flexibility in these areas would support both accountability and practical implementation.

I respectfully request reconsideration of these provisions to ensure the EFA program remains workable and accessible for homeschool families.

On Sun, Apr 5, 2026 at 8:39 PM Mackenzie Watson <kenziekwatson@gmail.com> wrote:
To the Department of Education,

I am writing as a parent of participating homeschool students to express serious concerns about several of the proposed rule changes to the Educational Freedom Account (EFA) program. While I appreciate the intent to ensure accountability, the practical effect of these changes will make the program significantly harder for low and middle income families to use as intended.

1. Restricting or complicating reimbursement harms families who cannot afford large upfront costs

Right now, reimbursement is the only way many families — including mine — can participate fully in the program. We do not have the financial ability to pay hundreds or thousands of dollars upfront and wait for approval or marketplace processing. If reimbursement becomes more limited, more complicated, or subject to additional pre approval requirements, we will be forced to purchase fewer educational materials overall.

This directly contradicts the purpose of the EFA program, which is to expand educational access, not restrict it to families who can float large expenses.

2. Marketplace only or vendor only purchasing increases costs dramatically

When families are pushed toward the marketplace or approved vendors, prices are often inflated three to five times higher than normal retail prices for the exact same items. This is already happening, and these proposed rules would make that problem worse.

Reimbursement allows families to shop responsibly, compare prices, use sales, and stretch their EFA funds further. Restricting reimbursement funnels families into a closed ecosystem where vendors can charge whatever they want. This benefits businesses, not students.

3. The new rollover cap of $8,500 compounds the financial strain

If families are forced to use only vendors or marketplace options — which are more expensive — we will naturally use less of our funds each year. Because the proposed rules also limit rollover to $8,500, any unused funds above that amount are lost.

This means:

• Families will have less available year after year

• We cannot save up for larger educational purchases

• The program becomes less effective over time for the very families who need it most

This is an unintended but very real consequence of the proposed changes.

4. Increased approval requirements and narrower definitions create barriers, not freedom

The new definitions of “ordinary,” “necessary,” “co curricular,” and “technology” introduce layers of subjectivity and additional approval steps. These changes may seem small on paper, but in practice they create more opportunities for denials, delays, and confusion.

Families like mine rely on clarity and predictability. These changes introduce uncertainty and make it harder to plan our children’s education.

5. These changes disproportionately harm low and middle income families

Families with higher incomes can absorb upfront costs, wait for approvals, and navigate vendor only systems. Families like mine cannot. The EFA program was designed to give all families educational freedom, not just those with the financial flexibility to navigate new restrictions.

6. The proposed changes appear to compensate for understaffing rather than improve the program

It is difficult not to notice that many of these proposed restrictions seem to stem from the fact that the EFA approval team is severely understaffed. Families are experiencing long delays for reimbursements, vendor payments, and direct pay requests — not because the system is flawed, but because there are simply not enough employees to process the volume.

Instead of expanding the EFA team to meet the needs of thousands of families, these rule changes shift the burden onto us. It feels as though families are being punished with tighter rules, more hoops to jump through, and fewer options simply because the department has not hired enough staff to support the program's growth.

This creates unnecessary stress for both families and the employees who are trying to keep up. Restricting reimbursement or forcing families into marketplace only purchasing is not a solution to staffing shortages. It only harms the families the program was created to serve.

Request

I respectfully ask the Department to:

• Preserve reimbursement as a fully supported, accessible option

• Avoid limiting families to marketplace or vendor only purchasing

• Reconsider the rollover cap in light of increased purchasing restrictions

• Expand staffing for the EFA approval team rather than restricting families' access

• Ensure that rule changes do not unintentionally exclude families with limited cash flow

The EFA program has been a tremendous help to our family, but these proposed changes would make it significantly harder for us to participate fully. I hope you will consider the real world impact on families who depend on reimbursement to provide their children with a high quality education.

Thank you for your time and consideration.

Mackenzie Watson

Division Response: Comment considered, no changes made. The EFA program is designed to prevent parents from incurring upfront costs given that the only time upfront costs would be at issue is when reimbursements are utilized rather than invoicing or selecting items in the marketplace.

The establishment of an $8,500 rollover cap for program funds was a considered policy which balanced the concerns of the comment with the general demand for program resources. The division determined that a year's worth of funding is a sufficient savings to address the comment's concerns and that any additional unused funds are better used providing other student's access to the program.

Regarding the ordinary and necessary analysis, the rule amendment seeks to formalize a necessary exercise of discretion by the division when determining whether an expense is allowable. For example, a Bunsen burner would be a qualifying expense, but it would not be necessary for the education of a kindergarten student. Likewise, the book Atlas Shrugged would be a qualifying expense, but it would not be ordinary to purchase a $1,800 first edition of the text. Allowing these hypothetical expenses to be funded with EFA dollars would be to allow program participants to unjustly enrich themselves in clear contradiction to the intent of the law. Putting this analysis in the text of the rule clarifies for the division and the program participants how distinctions of this nature will be made.

Finally, the division respectfully contradicts the assertion that a program participant is less able to utilize the program due to this amendment and rejects the assertion that program participants are required to put forward their own funds in order to fully patriciate in the program.

Commenter Name: Elizabeth Phillips, 04/06/2026

Comment: To whom it may concern,

The guidelines coming out for the upcoming school year have us all a bit concerned with how strict some of the sections sound like they are becoming.

For one, $1000 for electronics per year is difficult for new students coming into the program. Some parents could really benefit from the EFA's help to get a printer and their child a basic laptop to do online schooling and print out weekly curriculum. A printer and laptop are going to end up totaling more than $1000. That's without any other things like a mouse or headphones, etc. I've heard some other homeschooling parents suggest maybe a $2000 every two years so at least they could get all their supplies from the start to have a successful beginning to their homeschool journey.

Co-curriculars needing to be preapproved & possibly being limited to only vendors that aren't parents being able to teach them. Pre approvals aren't terrible time efficient which will slow down a process that is already moving at a snail's pace often times.. currently just normal approvals are a month behind from the last fund drop and another fund drop comes in about 1 week! And many of us are our kids only teachers.. that's why we homeschool so we can be in charge of schooling

& we figure out ways to work through materials with our kids. Not everyone has transportation to take their kids to classes outside of home & some of our more rural areas don't even offer much! Limiting co-curriculars in this way will not allow for a well-rounded curriculum for many students. And if it's going to be limited we are going to need very specific so that it's black and white and subjects aren't approved for one student by one EFA worker but approved for others with another worker.

We need reimbursements not to need pre approval. A lot of us use reimbursements to bypass the wait for curriculum approval through direct pay or marketplace and get quicker shipping and sales. If we have to wait for preapproval that ruins the entire idea of reimbursement. I understand some things won't be approved and we take that chance with reimbursement but we're trying to speed up the process for our kids getting supplies and classes and sales prices with reimbursements.

Also, we worry that we will not be able to have our kids' Bible curriculum covered when wording states things like it has to be a class that regular Arkansas schools cover. Or what if we have a child who is gifted and they are going above and beyond regular studies to reach their full potential but it doesn't fall within things a typical school curriculum would teach? Homeschool is supposed to be more broad than the school system and let our kids teach for the stars! We don't want to be limited to what school's teach. Please reconsider and let our kids dive into things that schools don't have time for as they figure out what they want to do as they mature into adults.

I beg you to read through the comments of the homeschool parents in Arkansas and amend some of the choices you're trying to limit us with. Please allow us to have a voice in this subject as we push these homeschool kids to think outside the box and go beyond typical school subjects. I understand that certain areas need to be buttoned up to be more black and white… like bookshelves, etc. But please rethink co-curricular, reimbursements, technology and maybe even sports for the upcoming year! These things play a huge role in getting what we need out of schooling. Thank you for your time.

-Elizabeth Phillips-

Division Response:

$1,000.00 Technology Cap: Comment considered, no changes made. This comment appears to express concern regarding the limitation of technology expenses, with some exceptions, to $1,000 a year. This limitation is designed to ensure that equipment and devices are ancillary expenditures and that the majority of program funds are devoted to substantive academic materials or instruction.

***Preapproval*:** Comment considered, no changes made. The current version of the rule requires all expenses be preapproved in order to be eligible for reimbursement. 6 CAR § 35-111(a)(2)(F). The proposed language is designed to provide added flexibility to parents for the least controversial category of expenses. If a program participant is concerned about whether a expense falls within the exception for preapproval, the participant can reach out to the department or request preapproval.

Commenter Name: Kelsey Stoddard, 04/06/2026

Comment: To Whom It May Concern,

I appreciate the opportunity to comment on the proposed revisions to the Education Freedom Account (EFA) rules. While I understand the intent to ensure accountability, several provisions raise concerns regarding clarity and consistency with how homeschooling is practically carried out.

I respectfully submit the following:

1. Co-Curricular Instruction Requirement (Section 35-102 6.A.vii)

The proposed definition of a "co-curricular course" specifies that delivery must be by an "instructor, teacher, or provider with subject-matter knowledge or experience." The current language implies that instruction must be provided by a third-party provider.

This creates uncertainty as to whether parent-led instruction would qualify, and whether associated curriculum, materials, and supplies would be considered allowable expenses. To clarify, this concern is not about reimbursing a parent for their time, but about allowing EFA funds to cover the books, materials, and supplies used in legitimate parent-led instruction.

For example, as a parent with a STEM background teaching advanced engineering or applied mathematics - areas explicitly included in co-curricular definition - it remains unclear whether materials for this parent-led instruction would be reimbursable.

Clarification is needed to ensure that parent-led co-curricular learning remains an eligible and supported use of EFA funds.

2. Limitation to Public School-Aligned Coursework (Section 35-102 6.A.x)

This rule limits qualifying expenses to coursework offered in Arkansas public schools. This raises important questions:

Will an exhaustive list of courses taught in public schools be provided, along with full course descriptions?

Will advanced or specialized courses be eligible if not explicitly offered in public schools? For example, if an introductory aviation class is available in public school, would an advanced aviation course be an eligible expense?

Many homeschool families pursue specialized, interest-driven learning that does not fit within a traditional course catalog but still represents meaningful education.

3. Exclusion of "Hobby-Based" Activities (Pages 8, 47, and 48)

The exclusion of "hobby-based" activities is ambiguous and subjective. Many careers begin as interest-driven pursuits. Activities such as aviation, agriculture, baking, or skilled trades may be labeled as hobbies but are also legitimate professional pathways.

Without clear definitions, this standard may led to inconsistent and inequitable determinations.

4. Technology Spending Cap

The requirement that technology purchases exceeding $1,000 per year must meet a "private school requirement," "institution of higher education requirement," or be deemed necessary by a "qualified professional" does not reflect the realities of homeschooling. Parents are responsible for selecting appropriate tools based on their child's educational needs, and this added layer of approval introduces unnecessary barriers and limits flexibility.

5. Exclusion of Competitive Sports

The exclusion of activities involving "tryouts" eliminates access to many standard athletic opportunities. Competitive sports align with physical education goals and are already subject to an existing 25% spending cap. Additional restrictions are unnecessary, particularly when public schools also limit participation based on ability.

6. Pre-Approval Requirement for Co-Curricular Expenses (Section 35-111(a)(2)(F)(i)(d), Page 39)

The proposed rule states that "a parent… may only be reimbursed for a qualifying expense that is not a core educational expense if the parent receives approval from the Department before the expense is incurred."

This represents a significant shift away from the current reimbursement model and introduces a slow pre-approval process. Many co-curricular courses—including "fine arts," "STEM," "world languages," and "career and technical education"—require timely access to materials, classes, or opportunities.

Requiring advance approval for each expense may delay or prevent participation in legitimate educational activities and creates an administrative burden for families attempting to comply in good faith.

In summary, these provisions will narrow educational opportunities and create uncertainty for families attempting to comply in good faith. Clarification and flexibility in these areas would support both accountability and practical implementation.

I respectfully request reconsideration of these provisions to ensure the EFA program remains workable and accessible for homeschool families.

Thank you for your time and consideration.

Division Response: Comment considered, no changes made. The comment expresses concern regarding the requirement that a co-curricular course must be taught by a qualified teacher or instructor and requests changes be made to clarify the rule does not prevent the parents from serving as the instructor. The division wishes to clarify that this rule defines the scope of spending with respect to program funds and in no way restricts the liberty of home school parents to teach courses. However, one of the core policies of this rule is that program funds cannot be paid as labor to the parents of participating students. 6 C.A.R. § 35-111(a)(2)(E)(ii). Instructional materials can be purchased pursuant to other provisions of the rule and utilized by the parents; however, the provision regarding co-curricular courses is included in the rule to address situations where an instructor is hired to teach that material.

The comment also opposes the statutory requirements that a cocurricular course must be offered by a public school in the state which is codified in A.C.A. § 6-18-2501(13)(E) and implemented by this rule. Consequently, the concern of this comment is outside the scope of rulemaking.

The comment also objects to the limitation of technology expenses, with some exceptions, to $1,000 a year. This limitation is designed to ensure that equipment and devices are ancillary expenditures and that the majority of program funds are devoted to substantive academic materials or instruction.

With respect to sports, a change was made from the prior version of the rule amendment that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience. A homeschool student is not prohibited from participating in competitive sports and may do so through a program outside of a public school or at his or her resident public school under A.C.A. § 6-15-509 commonly referred to as the Tim Tebow law.

Finally, the establishment of an $8,500 rollover cap for program funds was a considered policy which balanced the concerns of the comment with the general demand for program resources. The division determined that a year's worth of funding is a sufficient savings to address the comment's concerns and that any additional unused funds are better used providing other student's access to the program.

The current version of the rule requires all expenses be preapproved in order to be eligible for reimbursement. 6 CAR § 35-111(a)(2)(F). The proposed language is designed to provide added flexibility to parents for the least controversial category of expenses. If a program participant is concerned about whether an expense falls within the exception for preapproval, the participant can reach out to the department or request preapproval.

Commenter Name: Amber Haynes, 04/06/2026

Comment: I am writing to express my strong opposition to the proposed changes to the Educational Freedom Account (EFA) rules under the LEARNS Act.

As a public school speech-language pathologist in Arkansas, I work every day with students who rely on consistent, specialized support to access their education. Many of the students I serve have speech and language impairments, learning challenges, or other needs that require individualized instruction, collaboration with teachers, and federally mandated services through an IEP. Public schools are designed—and required—to meet these needs for every child who walks through our doors.

I am deeply concerned that the expansion of EFAs will continue to divert critical funding away from public schools, weakening the very system that serves all students, including those with the highest needs. When funding is reduced, it directly impacts services like speech therapy, intervention programs, and classroom supports. These are not extras—they are essential for student success.

I also worry about equity. The students I serve do not all have the same access to transportation, private tuition coverage beyond EFA funds, or additional support systems. Expanding EFAs without addressing these barriers risks widening the gap between students who have access to resources and those who do not.

Additionally, there is a significant concern regarding accountability. Public schools are held to strict standards for student outcomes, financial transparency, and compliance with special education law. If public funds are used for private education through EFAs, those same expectations should apply. Without clear and consistent oversight, there is no assurance that students—especially those with disabilities—are receiving appropriate services or protections.
On a personal level, I see the impact of strong public schools every day. I see students make progress in their communication skills, gain confidence, and access their learning because of the supports in place. I also see how fragile that progress can be when resources are limited. Further diverting funds from public education puts that progress at risk.

I urge decision-makers to reconsider these proposed rule changes and to prioritize investments in public schools—where all students are served, supported, and protected.

Thank you for your time and consideration.

--
Ms. Amber Haynes, MA, CCC-SLP
Wynne School District
P.O. Box 69
Wynne, AR 72396

Division Response: Comment considered, no changes made.

Commenter Name: Mykaela Warbington, 04/06/2026

Comment: I appreciate the opportunity to comment on the proposed revisions to the Education Freedom Account (EFA) rules.

Pre-Approval Requirement for Co-Curricular Expenses (Section 35-111(a)(2)(F)(i)(d), Page 39)

The proposed rule states that "a parent… may only be reimbursed for a qualifying expense that is not a core educational expense if the parent receives approval from the Department before the expense is incurred."

This represents a significant shift away from the current reimbursement model and introduces a slow pre-approval process. The current process allows us to purchase things:

1. WHEN we need them without having to wait for pre approval.

2. When things are ON SALE. This is HUGE!!! We have taken advantage of many many sales especially for bigger ticket items and if we had to wait for pre approval we would miss this window. THIS MAKES OUR FUNDS LESS EFFECTIVE and wastes money when we could have gotten things on sale. For instance we bought a laptop during a sale and saved several hundred dollars. If we had to wait for pre approval we would miss this and be wasting several hundred dollars.

Many co-curricular courses—including "fine arts," "STEM," "world languages," and "career and technical education"—require timely access to materials, classes, or opportunities.

PLEASE do not do away with the current system and ability to purchase items when we need and submit for reimbursement. We are willing to wait if it means we can have access to things when we need them. Or we're able to sign up for classes when they open. Many classes require quick registration and spots fill up quickly. Our kids will miss opportunities if we have to wait for a preapproval. Sometimes registration dates are dropped only a week before sign up starts. That isn't enough time to get a preapproval. Please please do not change the current reimbursement process. We cannot wait for preapprovals.

Thank you for your time and consideration.

Mykaela Glose
Sent from my iPhone

Division Response:

***Preapproval*:** Comment considered, no changes made. The current version of the rule requires all expenses be preapproved in order to be eligible for reimbursement. 6 CAR § 35-111(a)(2)(F). The proposed language is designed to provide added flexibility to parents for the least controversial category of expenses. If a program participant is concerned about whether a expense falls within

the exception for preapproval, the participant can reach out to the department or request preapproval.

Commenter Name: David Norris, 04/06/2026

Comment: To Whom It May Concern,

I am submitting public comments on the proposed rule changes to the Arkansas Education Freedom Account (EFA) program for the 2026–2027 school year. As a parent, I am responsible for my children's education and the expert on what they need to succeed. The EFA program exists to give families the freedom to tailor learning to each child, including elective and co-curricular opportunities beyond core coursework. Parents should remain in charge of selecting materials, technology, and tools that best meet their children's individual educational needs.

While I support accountability and oversight, several proposed changes raise significant concerns:

1. **Parent-led instruction for co-curriculars**: The rules are unclear whether materials and books remain eligible if instruction is parent-led. Many co-curriculars, including STEM subjects, are currently taught by parents, and this flexibility should be preserved.

2. **Limiting courses to public school offerings**: Restricting eligible courses to those offered in Arkansas public schools undermines one of the key benefits of homeschooling and EFAs — the ability to provide specialized, advanced, or individualized learning not otherwise available.

3. **Exclusion of "hobby-based" activities**: Many hobbies evolve into career skills and valuable learning experiences. Vague exclusions may unintentionally prevent students from pursuing meaningful educational opportunities.

4. **Technology cap**: The proposed $1,000 annual limit is insufficient. Allowing $2,000 every two years would better reflect current costs and help families acquire essential tools such as computers and printers.

5. **Exclusion of competitive sports with tryouts**: Team sports with tryouts provide critical lessons in teamwork, ledership, and resilience, and many public school programs require tryouts. This exclusion reduces access to these benefits.

6. **Pre-approval for co-curricular expenses**: Requiring pre-approval for every co-curricular purchase adds significant administrative burden and delays, whereas previous processes allowed families to submit expenses for reimbursement efficiently.

7. **Account rollover cap**: Reducing rollover allowances to less than half of the previous $20,000 limit will make it difficult for families to save for higher-cost courses or advanced learning as children age.

I respectfully urge the department to reconsider these changes. Preserving flexibility, parental discretion, and adequate rollover limits ensures that families can continue to provide individualized, meaningful, and well-resourced educational experiences — the very purpose of the EFA program.

Thank you for your consideration.

Sincerely,
David Norris, AMP

Jonesboro, Arkansas

Division Response:

Qualified Instructor: Comment considered, no changes made. The comment expresses concern regarding the requirement that a co-curricular course must be taught by a qualified teacher or instructor and requests changes be made to clarify the rule does not prevent the parents from serving as the instructor. The division wishes to clarify that this rule defines the scope of spending with respect to program funds and in no way restricts the liberty of home school parents to teach courses. However, one of the core policies of this rule is that program funds cannot be paid as labor to the parents of participating students. 6 C.A.R. § 35-111(a)(2)(E)(ii). Instructional materials can be purchased pursuant to other provisions of the rule and utilized by the parents; however, the provision regarding co-curricular courses is included in the rule to address situations where an instructor is hired to teach that material.

Co-Curricular*:* Comment considered, no changes made. This comment appears to express concern regarding the statutory requirements that a cocurricular course must be offered by a public school in the state. This requirement is codified in Ark. Code Ann. § 6-18-2501(13)(E) and implemented by this rule. Consequently, the concern of this comment is outside the scope of rulemaking.

$1,000.00 Technology Cap: Comment considered, no changes made. This comment appears to express concern regarding the limitation of technology expenses, with some exceptions, to $1,000 a year. This limitation is designed to ensure that equipment and devices are ancillary expenditures and that the majority of program funds are devoted to substantive academic materials or instruction.

Sports: With respect to sports, a change was made from the prior version of the rule amendment that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education.

The division respectfully rejects the premise that the goal of the EFA program in the homeschool context is or should be to provide equity between public or private schools and homeschooling. The goal of the EFA program is to support parents in offering a distinct homeschooling experience by ensuring parents have access to curriculum and equipment necessary to provide high quality education. This purpose of homeschooling is to provide an experience distinct from the public or private schools.

The goal of the EFA program is not to recreate the public school experience. A homeschool student is not prohibited from participating in competitive sports and may do so through a program outside of a public school or at his or her resident public school under A.C.A. § 6-15-509 commonly referred to as the Tim Tebow law.

***Preapproval*:** Comment considered, no changes made. The current version of the rule requires all expenses be preapproved in order to be eligible for reimbursement. 6 CAR § 35-111(a)(2)(F). The proposed language is designed to provide added flexibility to parents for the least controversial category of expenses. If a program participant is concerned about whether a expense falls within the exception for preapproval, the participant can reach out to the department or request preapproval.

$8,500.00 Rollover Cap: Comment considered, no changes made. The establishment of an $8,500 rollover cap for program funds was a considered policy which balanced the concerns of the comment with the general demand for program resources. The division determined that a year's worth of funding is a sufficient savings to address the comment's concerns and that any additional unused funds are better used providing other student's access to the program.

Commenter Name: Sarah Norris, 04/06/2026

Comment: To Whom It May Concern,

I am submitting public comments on the proposed rule changes to the Arkansas Education Freedom Account (EFA) program for the 2026–2027 school year. As a parent, I am responsible for my children's education and the expert on what they need to succeed. The EFA program exists to give families the freedom to tailor learning to each child, including elective and co-curricular opportunities beyond core coursework. Parents should remain in charge of selecting materials, technology, and tools that best meet their children's individual educational needs.

While I support accountability and oversight, several proposed changes raise significant concerns:

1. **Parent-led instruction for co-curriculars**: The rules are unclear whether materials and books remain eligible if instruction is parent-led. Many co-curriculars, including STEM subjects, are currently taught by parents, and this flexibility should be preserved.

2. **Limiting courses to public school offerings**: Restricting eligible courses to those offered in Arkansas public schools undermines one of the key benefits of homeschooling and EFAs

— the ability to provide specialized, advanced, or individualized learning not otherwise available.

3. **Exclusion of "hobby-based" activities**: Many hobbies evolve into career skills and valuable learning experiences. Vague exclusions may unintentionally prevent students from pursuing meaningful educational opportunities.

4. **Technology cap**: The proposed $1,000 annual limit is insufficient. Allowing $2,000 every two years would better reflect current costs and help families acquire essential tools such as computers and printers.

5. **Exclusion of competitive sports with tryouts**: Team sports with tryouts provide critical lessons in teamwork, ledership, and resilience, and many public school programs require tryouts. This exclusion reduces access to these benefits.

6. **Pre-approval for co-curricular expenses**: Requiring pre-approval for every co-curricular purchase adds significant administrative burden and delays, whereas previous processes allowed families to submit expenses for reimbursement efficiently.

7. **Account rollover cap**: Reducing rollover allowances to less than half of the previous $20,000 limit will make it difficult for families to save for higher-cost courses or advanced learning as children age.

I respectfully urge the department to reconsider these changes. Preserving flexibility, parental discretion, and adequate rollover limits ensures that families can continue to provide individualized, meaningful, and well-resourced educational experiences — the very purpose of the EFA program.

Thank you for your consideration.

Sincerely,

Sarah Norris, CPA (inactive)

Jonesboro, Arkansas

Division Response:

Qualified Instructor: Comment considered, no changes made. The comment expresses concern regarding the requirement that a co-curricular course must be taught by a qualified teacher or instructor and requests changes be made to clarify the rule does not prevent the parents from serving as the instructor. The division wishes to clarify that this rule defines the scope of spending with respect to program funds and in no way restricts the liberty of home school parents to teach courses. However, one of the core policies of this rule is that program funds cannot be paid as labor to the parents of participating students. 6 C.A.R. § 35-111(a)(2)(E)(ii). Instructional materials can be purchased pursuant to other provisions of the rule and utilized by the parents;

however, the provision regarding co-curricular courses is included in the rule to address situations where an instructor is hired to teach that material.

***Co-Curricular**:* Comment considered, no changes made. This comment appears to express concern regarding the statutory requirements that a cocurricular course must be offered by a public school in the state. This requirement is codified in Ark. Code Ann. § 6-18-2501(13)(E) and implemented by this rule. Consequently, the concern of this comment is outside the scope of rulemaking.

$1,000.00 Technology Cap: Comment considered, no changes made. This comment appears to express concern regarding the limitation of technology expenses, with some exceptions, to $1,000 a year. This limitation is designed to ensure that equipment and devices are ancillary expenditures and that the majority of program funds are devoted to substantive academic materials or instruction.

Sports: With respect to sports, a change was made from the prior version of the rule amendment that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education.

The division respectfully rejects the premise that the goal of the EFA program in the homeschool context is or should be to provide equity between public or private schools and homeschooling. The goal of the EFA program is to support parents in offering a distinct homeschooling experience by ensuring parents have access to curriculum and equipment necessary to provide high quality education. This purpose of homeschooling is to provide an experience distinct from the public or private schools.

The goal of the EFA program is not to recreate the public school experience. A homeschool student is not prohibited from participating in competitive sports and may do so through a program outside of a public school or at his or her resident public school under A.C.A. § 6-15-509 commonly referred to as the Tim Tebow law.

***Preapproval*:** Comment considered, no changes made. The current version of the rule requires all expenses be preapproved in order to be eligible for reimbursement. 6 CAR § 35-111(a)(2)(F). The proposed language is designed to provide added flexibility to parents for the least controversial category of expenses. If a program participant is concerned about whether a expense falls within the exception for preapproval, the participant can reach out to the department or request preapproval.

$8,500.00 Rollover Cap: Comment considered, no changes made. The establishment of an $8,500 rollover cap for program funds was a considered policy which balanced the concerns of the comment with the general demand for program resources. The division determined that a year's

worth of funding is a sufficient savings to address the comment's concerns and that any additional unused funds are better used providing other student's access to the program.

Commenter Name: Haley Joyce, 04/06/2026

Comment: To Whom It May Concern

I appreciate the opportunity to comment on the proposed revisions to the Education Freedom Account (EFA) rules. While I understand the intent to ensure accountability, several provisions raise concerns regarding clarity and consistency with how homeschooling is practically carried out.

I respectfully submit the following:

1. Co-Curricular Instruction Requirement (Section 35-102 6.A.vii)

The proposed definition of a "co-curricular course" specifies that delivery must be by an "instructor, teacher, or provider with subject-matter knowledge or experience." The current language implies that instruction must be provided by a third-party provider.

This creates uncertainty as to whether parent-led instruction would qualify, and whether associated curriculum, materials, and supplies would be considered allowable expenses. To clarify, this concern is not about reimbursing a parent for their time, but about allowing EFA funds to cover the books, materials, and supplies used in legitimate parent-led instruction.

For example, as a parent with a STEM background teaching advanced engineering or applied mathematics - areas explicitly included in co-curricular definition - it remains unclear whether materials for this parent-led instruction would be reimbursable.

Clarification is needed to ensure that parent-led co-curricular learning remains an eligible and supported use of EFA funds.

2. Limitation to Public School-Aligned Coursework (Section 35-102 6.A.x)

This rule limits qualifying expenses to coursework offered in Arkansas public schools. This raises important questions:

Will an exhaustive list of courses taught in public schools be provided, along with full course descriptions?
Will advanced or specialized courses be eligible if not explicitly offered in public schools? For example, if an introductory aviation class is available in public school, would an advanced aviation course be an eligible expense?
Many homeschool families pursue specialized, interest-driven learning that does not fit within a traditional course catalog but still represents meaningful education.

3. Exclusion of "Hobby-Based" Activities (Pages 8, 47, and 48)

The exclusion of "hobby-based" activities is ambiguous and subjective. Many careers begin as interest-driven pursuits. Activities such as aviation, agriculture, baking, or skilled trades may be labeled as hobbies but are also legitimate professional pathways.

Without clear definitions, this standard may led to inconsistent and inequitable determinations.

4. Technology Spending Cap

The requirement that technology purchases exceeding $1,000 per year must meet a "private school requirement," "institution of higher education requirement," or be deemed necessary by a "qualified professional" does not reflect the realities of homeschooling. Parents are responsible for selecting appropriate tools based on their child's educational needs, and this added layer of approval introduces unnecessary barriers and limits flexibility.

5. Exclusion of Competitive Sports

The exclusion of activities involving "tryouts" eliminates access to many standard athletic opportunities. Competitive sports align with physical education goals and are already subject to an existing 25% spending cap. Additional restrictions are unnecessary, particularly when public schools also limit participation based on ability.

6. Pre-Approval Requirement for Co-Curricular Expenses (Section 35-111(a)(2)(F)(i)(d), Page 39)

The proposed rule states that "a parent… may only be reimbursed for a qualifying expense that is not a core educational expense if the parent receives approval from the Department before the expense is incurred."

This represents a significant shift away from the current reimbursement model and introduces a slow pre-approval process. Many co-curricular courses—including "fine arts," "STEM," "world languages," and "career and technical education"—require timely access to materials, classes, or opportunities.

Requiring advance approval for each expense may delay or prevent participation in legitimate educational activities and creates an administrative burden for families attempting to comply in good faith.

In summary, these provisions will narrow educational opportunities and create uncertainty for families attempting to comply in good faith. Clarification and flexibility in these areas would support both accountability and practical implementation.

I respectfully request reconsideration of these provisions to ensure the EFA program remains workable and accessible for homeschool families.

Thank you for your time and consideration.

Division Response: Comment considered, no changes made. The comment expresses concern regarding the requirement that a co-curricular course must be taught by a qualified teacher or instructor and requests changes be made to clarify the rule does not prevent the parents from serving as the instructor. The division wishes to clarify that this rule defines the scope of spending with respect to program funds and in no way restricts the liberty of home school parents to teach courses. However, one of the core policies of this rule is that program funds cannot be paid as labor to the parents of participating students. 6 C.A.R. § 35-111(a)(2)(E)(ii). Instructional materials can be purchased pursuant to other provisions of the rule and utilized by the parents; however, the provision regarding co-curricular courses is included in the rule to address situations where an instructor is hired to teach that material.

The comment also opposes the statutory requirements that a cocurricular course must be offered by a public school in the state which is codified in A.C.A. § 6-18-2501(13)(E) and implemented by this rule. Consequently, the concern of this comment is outside the scope of rulemaking.

The comment also objects to the limitation of technology expenses, with some exceptions, to $1,000 a year. This limitation is designed to ensure that equipment and devices are ancillary expenditures and that the majority of program funds are devoted to substantive academic materials or instruction.

With respect to sports, a change was made from the prior version of the rule amendment that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience. A homeschool student is not prohibited from participating in competitive sports and may do so through a program outside of a public school or at his or her resident public school under A.C.A. § 6-15-509 commonly referred to as the Tim Tebow law.

Finally, the establishment of an $8,500 rollover cap for program funds was a considered policy which balanced the concerns of the comment with the general demand for program resources. The division determined that a year's worth of funding is a sufficient savings to address the comment's concerns and that any additional unused funds are better used providing other student's access to the program.

The current version of the rule requires all expenses be preapproved in order to be eligible for reimbursement. 6 CAR § 35-111(a)(2)(F). The proposed language is designed to provide added flexibility to parents for the least controversial category of expenses. If a program participant is concerned about whether an expense falls within the exception for preapproval, the participant can reach out to the department or request preapproval.

Commenter Name: Jennifer Massey, 04/06/2026

Comment: Good morning! I am writing this email to request that you please consider continuing to allow EFA homeschool families use a portion of our funds to cover extracurricular activities, including team sports. Our family is so incredibly grateful to have the opportunity to use the funds for enrichment on multiple level for our girls. We absolutely would not have been able to afford our girls do Falcons Volleyball here in Faulkner County without the use of these funds. Volleyball is a sport that is available for kids in a traditional public school without having an extra fee to play. I'm not asking for gear to be covered, but please allow team fees to still be included underneath the umbrella of EFA approved extracurricular expenses. Thank you so much.

Jen Massey

Sent from my iPhone

Division Response:

Sports: With respect to sports, a change was made from the prior version of the rule amendment that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education.

Commenter Name: Devon Riggle, 04/06/2026

Comment: I am writing to ask that you reconsider the policy involving extracurricular activities. I have four kids currently involved in sports and the EFA funds have made that possible for our family. Homeschooling is a blessing to our family, but does limit my kids ability to play on a school team. With the EFA funds we are able to play on teams that give my kids that opportunity. I am not asking that the funds be allowed to be used on anything that a public school child would not have the opportunity to have through public school sports. I understand limitations, but please don't take away this opportunity from homeschooling families.

Thanks for your time and consideration

Devon RIggle

Division Response:

Sports: With respect to sports, a change was made from the prior version of the rule amendment that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic

ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education.

The division respectfully rejects the premise that the goal of the EFA program in the homeschool context is or should be to provide equity between public or private schools and homeschooling. The goal of the EFA program is to support parents in offering a distinct homeschooling experience by ensuring parents have access to curriculum and equipment necessary to provide high quality education. This purpose of homeschooling is to provide an experience distinct from the public or private schools.

The goal of the EFA program is not to recreate the public school experience. A homeschool student is not prohibited from participating in competitive sports and may do so through a program outside of a public school or at his or her resident public school under A.C.A. § 6-15-509 commonly referred to as the Tim Tebow law.

Commenter Name: Brittney Hightower, 04/06/2026

Comment: To Whom It May Concern,

I appreciate the opportunity to comment on the proposed revisions to the Education Freedom Account (EFA) rules. While I understand the intent to ensure accountability, several provisions raise concerns regarding clarity and consistency with how homeschooling is practically carried out.

I respectfully submit the following:

1. Co-Curricular Instruction Requirement (Section 35-102 6.A.vii)

The proposed definition of a "co-curricular course" specifies that delivery must be by an "instructor, teacher, or provider with subject-matter knowledge or experience." The current language implies that instruction must be provided by a third-party provider.
This creates uncertainty as to whether parent-led instruction would qualify, and whether associated curriculum, materials, and supplies would be considered allowable expenses. To clarify, this concern is not about reimbursing a parent for their time, but about allowing EFA funds to cover the books, materials, and supplies used in legitimate parent-led instruction.

For example, as a parent with a STEM background teaching advanced engineering or applied mathematics - areas explicitly included in co-curricular definition - it remains unclear whether materials for this parent-led instruction would be reimbursable.

Clarification is needed to ensure that parent-led co-curricular learning remains an eligible and supported use of EFA funds.

2. Limitation to Public School-Aligned Coursework (Section 35-102 6.A.x)

This rule limits qualifying expenses to coursework offered in Arkansas public schools. This raises important questions:

Will an exhaustive list of courses taught in public schools be provided, along with full course descriptions?

Will advanced or specialized courses be eligible if not explicitly offered in public schools? For example, if an introductory aviation class is available in public school, would an advanced aviation course be an eligible expense?

Many homeschool families pursue specialized, interest-driven learning that does not fit within a traditional course catalog but still represents meaningful education.

3. Exclusion of "Hobby-Based" Activities (Pages 8, 47, and 48)

The exclusion of "hobby-based" activities is ambiguous and subjective. Many careers begin as interest-driven pursuits. Activities such as aviation, agriculture, baking, or skilled trades may be labeled as hobbies but are also legitimate professional pathways.

Without clear definitions, this standard may led to inconsistent and inequitable determinations.

4. Technology Spending Cap

The requirement that technology purchases exceeding $1,000 per year must meet a "private school requirement," "institution of higher education requirement," or be deemed necessary by a "qualified professional" does not reflect the realities of homeschooling. Parents are responsible for selecting appropriate tools based on their child's educational needs, and this added layer of approval introduces unnecessary barriers and limits flexibility.

5. Exclusion of Competitive Sports

The exclusion of activities involving "tryouts" eliminates access to many standard athletic opportunities. Competitive sports align with physical education goals and are already subject to an existing 25% spending cap. Additional restrictions are unnecessary, particularly when public schools also limit participation based on ability.

6. Pre-Approval Requirement for Co-Curricular Expenses (Section 35-111(a)(2)(F)(i)(d), Page 39)

The proposed rule states that "a parent… may only be reimbursed for a qualifying expense that is not a core educational expense if the parent receives approval from the Department before the expense is incurred."

This represents a significant shift away from the current reimbursement model and introduces a slow pre-approval process. Many co-curricular courses—including "fine arts," "STEM," "world languages," and "career and technical education"—require timely access to materials, classes, or opportunities.

Requiring advance approval for each expense may delay or prevent participation in legitimate educational activities and creates an administrative burden for families attempting to comply in good faith.

In summary, these provisions will narrow educational opportunities and create uncertainty for families attempting to comply in good faith. Clarification and flexibility in these areas would support both accountability and practical implementation.

I respectfully request reconsideration of these provisions to ensure the EFA program remains workable and accessible for homeschool families.

Thank you for your time and consideration.

Brittney Hightower

Division Response: Comment considered, no changes made. The comment expresses concern regarding the requirement that a co-curricular course must be taught by a qualified teacher or instructor and requests changes be made to clarify the rule does not prevent the parents from serving as the instructor. The division wishes to clarify that this rule defines the scope of spending with respect to program funds and in no way restricts the liberty of home school parents to teach courses. However, one of the core policies of this rule is that program funds cannot be paid as labor to the parents of participating students. 6 C.A.R. § 35-111(a)(2)(E)(ii). Instructional materials can be purchased pursuant to other provisions of the rule and utilized by the parents; however, the provision regarding co-curricular courses is included in the rule to address situations where an instructor is hired to teach that material.

The comment also opposes the statutory requirements that a cocurricular course must be offered by a public school in the state which is codified in A.C.A. § 6-18-2501(13)(E) and implemented by this rule. Consequently, the concern of this comment is outside the scope of rulemaking.

The comment also objects to the limitation of technology expenses, with some exceptions, to $1,000 a year. This limitation is designed to ensure that equipment and devices are ancillary expenditures and that the majority of program funds are devoted to substantive academic materials or instruction.

With respect to sports, a change was made from the prior version of the rule amendment that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by

ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience. A homeschool student is not prohibited from participating in competitive sports and may do so through a program outside of a public school or at his or her resident public school under A.C.A. § 6-15-509 commonly referred to as the Tim Tebow law.

Finally, the establishment of an $8,500 rollover cap for program funds was a considered policy which balanced the concerns of the comment with the general demand for program resources. The division determined that a year's worth of funding is a sufficient savings to address the comment's concerns and that any additional unused funds are better used providing other student's access to the program.

The current version of the rule requires all expenses be preapproved in order to be eligible for reimbursement. 6 CAR § 35-111(a)(2)(F). The proposed language is designed to provide added flexibility to parents for the least controversial category of expenses. If a program participant is concerned about whether an expense falls within the exception for preapproval, the participant can reach out to the department or request preapproval.

Commenter Name: Kelly Cates, 04/06/2026

Comment: To Whom It May Concern,

I am writing to respectfully ask that the Arkansas Department of Education reconsider the exclusion of team sports that require tryouts for homeschooled students using their EFA funds.

The current exclusion appears to unintentionally limit access to many of the same athletic opportunities that are standard for students enrolled in public and private schools. In reality, many—if not most—school-sponsored team sports involve a tryout process. Sports such as basketball, baseball, softball, volleyball, soccer, cheer, and others commonly require students to earn a roster spot through evaluation. Excluding homeschooled students from participating in these sports simply because they involve tryouts creates an unnecessary barrier to equal opportunity and education freedom.

Importantly, allowing access to team sports with tryouts would not take away opportunities from students who prefer less competitive or non-tryout activities. There remain many other ways for all students to be involved in athletics, including individual sports, recreational leagues, developmental programs, and many other activities that do not require team selection. Expanding eligibility would simply give homeschooled students the same chance to compete for a position that traditionally enrolled students already have in the environment best suited for their family and education.

At its core, participation should be based on ability, effort, commitment, and character—not on schooling format. Homeschooled students work hard, train year-round, and deserve the same opportunity to demonstrate their skills and contribute positively to teams and communities.

I respectfully ask that ADE revisit this policy and consider a more inclusive approach that allows homeschooled students use their EFA funds to help pay for team sports so they are given the same opportunity to learn hard work and teamwork as public school students are given.

Thank you for your time and thoughtful consideration.

Sincerely,
Kelly Cates

Division Response:

Sports: With respect to sports, a change was made from the prior version of the rule amendment that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education.

The division respectfully rejects the premise that the goal of the EFA program in the homeschool context is or should be to provide equity between public or private schools and homeschooling. The goal of the EFA program is to support parents in offering a distinct homeschooling experience by ensuring parents have access to curriculum and equipment necessary to provide high quality education. This purpose of homeschooling is to provide an experience distinct from the public or private schools.

The goal of the EFA program is not to recreate the public school experience. A homeschool student is not prohibited from participating in competitive sports and may do so through a program outside of a public school or at his or her resident public school under A.C.A. § 6-15-509 commonly referred to as the Tim Tebow law.

Commenter Name: Dena Wilson, 04/06/2026

Comment: To Whom It May Concern,

First, I'm currently homeschooling four children. I've graduated two from my kitchen table and will graduate a third this May. My oldest has two degrees including a master's degree. Another is expected to go pre-med with exceptional scholarships. I started this homeschooling adventure in 2007 partly because of our poor experience at our local middle school.

Extra curricular and co-curricular activities not only teach our students a million things, but they also provide students with a circle of friends, a group where they belong. Sports, particularly competitive sports, provide meaningful social circles. My current senior played nine of the last ten school years on a homeschool basketball team. We started playing primarily to make friends so when he walked across that stage at graduation he would KNEW the other kids. They would have

shared experiences. And he did get better at basketball. This opportunity socializes children and puts them in the physical proximity of other adults, which are two of the chief complaints about homeschooling. It seems ironic that homeschoolers have to endure these dated complaints as we fight with the Department of Education to get the very things that fix this problem paid for with our EFAs. For many students, travel or competitive teams are all that are available to their student. Public school children are allowed to play for competitive teams. In fact, many play in multimillion dollar facilities. To encourage one group of people to do something that the other group is prohibited from doing with state funds is a violation of equal protection at its core.

Removing the reimbursement option without pre-approval for non "core" items is before its time. The truth is that ADE has never and is not now staffed at a place where this is going to work smoothly for homeschool families. The term "core" here is very concerning. Terms seem to shift at the ADE, and clearly my idea of core is not your idea of core. For example, any course required for graduation from an Arkansas high school including the required number of electives seems like "core" to me. To me, this is just another layer of red tape for the homeschool parent to learn to navigate while attempting to complete her primary job of educating her children. For many, managing these funds has turned into a part time job as the ADE requires extralegal documentation (proof of purchase to bolster the receipt you already provided) and continually rejects purchases that are clearly acceptable while the parent waits 4-8 weeks between every meaningful conversation with an ADE employee. Many families using these funds to homeschool cannot afford to pay out of pocket. In tandem direct pay and Marketplace vendors are waiting more than a month for payment. Vendors can't keep paying employees while not getting paid for services in a timely manner. Often the approval takes so long for direct pay the item is no longer available at approval so the whole process starts again while the student waits for a needed item or necessary service. I am disappointed to see this as your solution to your problem instead of streamlining approvals with clear guidelines and hiring more staff to speed up the whole process.

We HOMEschool. That means that sometimes we use a co-op or other appropriate vendor to learn complicated material like calculus or physics. However, it also means we educate our children at home. Limiting extracurricular or any group of classes or activities to only outside vendors is an affront to homeschooling at its face. Please do not attempt to tell homeschool parents what we are able or capable of teaching. We've already told you via our Notice of Intent that we take full legal responsibility for our children's education. If we thought others could teach our kids better in general, we wouldn't be homeschooling, and the classes I'm most likely to NOT outsource are elective, extracurricular, and co-curricular classes. I can teach photography and Irish dance with much more ease than chemistry.

Lastly, the ADE line that you aren't telling us how to homeschool, you're just telling us the limited ways we can use our EFA is exhausting. Public schools build gardens and green houses. One Arkansas public school is actually quite famous for their solar array. Public schools play basketball out of state. They fly to Alaska and provide food and hotels for an entire team of boys. Meanwhile homeschoolers can't even expense mileage to drive to their in-state games. The double standard already is troubling and potentially putting Arkansas within legal liability. Homeschoolers have a right to equal protection under the law. The EFA is not a gift. It should be distributed equitably and timely. Two of my four homeschooled students next school year will use their EFA almost exclusively for dyslexia tutoring which the public school should have been providing the last

decade and has refused to provide any services other than speech. There will be so little left after tutoring three days weeks they don't even have enough leftover funds to attend a one day a week co-op with their EFA. They desperately need these services, and they will receive them with or without the EFA because the vast majority of homeschool parents are here to get things done for the kids. It is your job to assist in that mission as opposed to undermine the mission at every opportunity. The ADE has a long tradition of being adversarial with homeschoolers. It is time the ADE decided to serve ALL students.

This is the second time we've seen similar rule changes quickly. It appears that you didn't get what you wanted the first time so you're just going to try and try again until you wear us down. It is a bad look. Also in all the wisdom you've gained distributing funds to homeschools apparently you've only recognized what more should be taken away. No change puts more options in the hands of the students you are suppose to be serving. Doesn't that seem odd? You presented a 49 page document where you only take opportunities away, put more limits on funding, and make the bureaucracy more difficult to navigate. Public school systems in Colorado offer state sponsored co-ops for homeschool children. They meet two days a week just in the morning for core classes or all day with optional electives. May I suggest you spend some of your time thinking about how you can better serve this new group of students placed in your lap through Learns instead of digging into your worn out role as the adversary of all things homeschool. I appreciate the need for rules and guidelines to prevent abuse or misuse of funds. I know of no homeschoolers who want funds misused risking their funds being eliminated in the future. For example, a $1000 cap on technology is difficult for many reasons. The law will need to continually change as prices increase, and new homeschoolers need more technology allowance than homeschoolers in their tenth year. Originally a three year program was introduced. I believe a percent of the EFA (or one quarter's allotment as a cap) would be better than a stagnant number. Further, limits over a two or three year period would be more appropriate than yearly limits. The original rule of a computer or laptop every three years was reasonable, but the first year you homeschool you may need a laptop, headphones, and a printer.

Dena Wilson
Sent from my iPhone

Division Response: The division respectfully rejects the premise that the goal of the EFA program in the homeschool context is or should be to provide equity between public or private schools and homeschooling. The goal of the EFA program is to support parents in offering a distinct homeschooling experience by ensuring parents have access to curriculum and equipment necessary to provide high quality education. This purpose of homeschooling is to provide an experience distinct from the public or private schools.

Sports: With respect to sports, a change was made from the prior version of the rule amendment that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public

school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education.

The goal of the EFA program is not to recreate the public school experience. A homeschool student is not prohibited from participating in competitive sports and may do so through a program outside of a public school or at his or her resident public school under A.C.A. § 6-15-509 commonly referred to as the Tim Tebow law.

***Preapproval*:** Comment considered, no changes made. The current version of the rule requires all expenses be preapproved in order to be eligible for reimbursement. 6 CAR § 35-111(a)(2)(F). The proposed language is designed to provide added flexibility to parents for the least controversial category of expenses. If a program participant is concerned about whether a expense falls within the exception for preapproval, the participant can reach out to the department or request preapproval.

Commenter Name: Tonya Wilson, 04/06/2026

Comment: I am writing to voice my concerns over the proposed changes to the EFA funds. I am a homeschool parent and have been homeschooling for 11 years. The EFA funds have been a great help in creating experiences for our kids education and extra curricular activities. We currently are involved in athletics with our local private school. With the new wording on the coverage of athletics, it sounds like it may be questionable whether it would be covered like it was for the 2025/2026 year. Athletics is freely offered in public schools and public schools have far more access to extra curricular programs. I'm simply asking that athletics continue to be covered under the EFA for private schools and other leagues. For some homeschoolers this is our only option to be involved in athletics and teaches many life skills you can't find other places. Please consider this when making your decision.

Thank you,

Tonya Wilson

Division Response:

Sports: With respect to sports, a change was made from the prior version of the rule amendment that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education.

The division respectfully rejects the premise that the goal of the EFA program in the homeschool context is or should be to provide equity between public or private schools and homeschooling.

The goal of the EFA program is to support parents in offering a distinct homeschooling experience by ensuring parents have access to curriculum and equipment necessary to provide high quality education. This purpose of homeschooling is to provide an experience distinct from the public or private schools.

The goal of the EFA program is not to recreate the public school experience. A homeschool student is not prohibited from participating in competitive sports and may do so through a program outside of a public school or at his or her resident public school under A.C.A. § 6-15-509 commonly referred to as the Tim Tebow law.

Commenter Name: Elizabeth Covington, 04/06/2026

Comment: In regards to the rules change allowing Educational Freedom Accounts to be used for club and team sports, I request that parents of children in public schools also be allowed to access funds for their children to participate in sports. Team sports are highly educational but are not provided by schools at the elementary and middle school level. Even at the junior high and high school level, only a select few students are allowed to participate in school-sponsored team sports. All other children must pay community or club institutions in order to have athletic opportunities. It is unfair for only private-schooled and homeschooled children to receive this benefit. Please extend the sports benefit to all children in Arkansas.

Thank you,
Elizabeth Covington
710 N. Cedarwood Ave.
Fayetteville, AR 72701

Division Response: Comment considered, no changes made. The intent of the EFA program is not to create provide equity between public schools, private schools, or home schools.

Commenter Name: Sydney Waddle, 04/06/2026

Comment: To Whom It May Concern,

I appreciate the opportunity to comment on the proposed revisions to the Education Freedom Account (EFA) rules. While I understand the intent to ensure accountability, several provisions raise concerns regarding clarity and consistency with how homeschooling is practically carried out.

I respectfully submit the following:

1. Co-Curricular Instruction Requirement (Section 35-102 6.A.vii)

The proposed definition of a "co-curricular course" specifies that delivery must be by an "instructor, teacher, or provider with subject-matter knowledge or experience." The current language implies that instruction must be provided by a third-party provider.

This creates uncertainty as to whether parent-led instruction would qualify, and whether associated curriculum, materials, and supplies would be considered allowable expenses. To clarify, this concern is not about reimbursing a parent for their time, but about allowing EFA funds to cover the books, materials, and supplies used in legitimate parent-led instruction.

For example, as a parent with a STEM background teaching advanced engineering or applied mathematics - areas explicitly included in co-curricular definition - it remains unclear whether materials for this parent-led instruction would be reimbursable.
Clarification is needed to ensure that parent-led co-curricular learning remains an eligible and supported use of EFA funds.

2. Limitation to Public School-Aligned Coursework (Section 35-102 6.A.x)

This rule limits qualifying expenses to coursework offered in Arkansas public schools. This raises important questions:

Will an exhaustive list of courses taught in public schools be provided, along with full course descriptions?

Will advanced or specialized courses be eligible if not explicitly offered in public schools? For example, if an introductory aviation class is available in public school, would an advanced aviation course be an eligible expense?

Many homeschool families pursue specialized, interest-driven learning that does not fit within a traditional course catalog but still represents meaningful education.

3. Exclusion of "Hobby-Based" Activities (Pages 8, 47, and 48)

The exclusion of "hobby-based" activities is ambiguous and subjective. Many careers begin as interest-driven pursuits. Activities such as aviation, agriculture, baking, or skilled trades may be labeled as hobbies but are also legitimate professional pathways.

Without clear definitions, this standard may led to inconsistent and inequitable determinations.

4. Technology Spending Cap

The requirement that technology purchases exceeding $1,000 per year must meet a "private school requirement," "institution of higher education requirement," or be deemed necessary by a "qualified professional" does not reflect the realities of homeschooling. Parents are responsible for selecting appropriate tools based on their child's educational needs, and this added layer of approval introduces unnecessary barriers and limits flexibility.

5. Exclusion of Competitive Sports

The exclusion of activities involving "tryouts" eliminates access to many standard athletic opportunities. Competitive sports align with physical education goals and are already subject to an existing 25% spending cap. Additional restrictions are unnecessary, particularly when public schools also limit participation based on ability.

6. Pre-Approval Requirement for Co-Curricular Expenses (Section 35-111(a)(2)(F)(i)(d), Page 39)

The proposed rule states that "a parent… may only be reimbursed for a qualifying expense that is not a core educational expense if the parent receives approval from the Department before the expense is incurred."

This represents a significant shift away from the current reimbursement model and introduces a slow pre-approval process. Many co-curricular courses—including "fine arts," "STEM," "world languages," and "career and technical education"—require timely access to materials, classes, or opportunities.

Requiring advance approval for each expense may delay or prevent participation in legitimate educational activities and creates an administrative burden for families attempting to comply in good faith.

In summary, these provisions will narrow educational opportunities and create uncertainty for families attempting to comply in good faith. Clarification and flexibility in these areas would support both accountability and practical implementation.

I respectfully request reconsideration of these provisions to ensure the EFA program remains workable and accessible for homeschool families.

Thank you for your time and consideration.

Sincerely,

Sydney Waddle

Division Response: Comment considered, no changes made. The comment expresses concern regarding the requirement that a co-curricular course must be taught by a qualified teacher or instructor and requests changes be made to clarify the rule does not prevent the parents from serving as the instructor. The division wishes to clarify that this rule defines the scope of spending with respect to program funds and in no way restricts the liberty of home school parents to teach courses. However, one of the core policies of this rule is that program funds cannot be paid as labor to the parents of participating students. 6 C.A.R. § 35-111(a)(2)(E)(ii). Instructional materials can be purchased pursuant to other provisions of the rule and utilized by the parents; however, the provision regarding co-curricular courses is included in the rule to address situations where an instructor is hired to teach that material.

The comment also opposes the statutory requirements that a cocurricular course must be offered by a public school in the state which is codified in A.C.A. § 6-18-2501(13)(E) and implemented by this rule. Consequently, the concern of this comment is outside the scope of rulemaking.

The comment also objects to the limitation of technology expenses, with some exceptions, to $1,000 a year. This limitation is designed to ensure that equipment and devices are ancillary expenditures and that the majority of program funds are devoted to substantive academic materials or instruction.

With respect to sports, a change was made from the prior version of the rule amendment that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience. A homeschool student is not prohibited from participating in competitive sports and may do so through a program outside of a public school or at his or her resident public school under A.C.A. § 6-15-509 commonly referred to as the Tim Tebow law.

Finally, the establishment of an $8,500 rollover cap for program funds was a considered policy which balanced the concerns of the comment with the general demand for program resources. The division determined that a year's worth of funding is a sufficient savings to address the comment's concerns and that any additional unused funds are better used providing other student's access to the program.

The current version of the rule requires all expenses be preapproved in order to be eligible for reimbursement. 6 CAR § 35-111(a)(2)(F). The proposed language is designed to provide added flexibility to parents for the least controversial category of expenses. If a program participant is concerned about whether an expense falls within the exception for preapproval, the participant can reach out to the department or request preapproval.

Commenter Name: Jon Marbaise, 04/06/2026

Comment: April 6, 2026

PUBLIC Comment on AR LEARNS Voucher Program:

This is the second time I have written about the LEARNS Act.
While the Arkansas LEARNS Act's Education Freedom Account (EFA) program doesn't have a singular mission statement, from what I can tell the overall objective is to provide "eligible" families funding to pay for Private Schooling.

When trying to seek out what the definition of "eligible" I have found that the ***"LEARNS Act makes all students in kindergarten through 12th grade eligible for the Education Freedom Account (EFA) program, provided they have at least one parent who is an Arkansas resident. To be eligible, students must also be at least five years old by August 1st of the enrollment year".*** This is where I have an issue with shifting over $340,000,000 of our States collected tax monies ***each year*** into the hands of private citizens. Why is there not some sort of threshold relative to family income to qualify for this voucher? For example, families who have been paying and can afford to pay for private school for their children in the past are now basically receiving a "gift" from other taxpayers like me. In digging deeper, it seems that over 75% of the recipients of voucher money were already paying their private education fees out of pocket – how is this making education better for the masses?

Why are there no matching stipulations for the schools to match LEARNS voucher money ($6,800 per year) for low-income families so their children can attend private schools? I find it hard to believe any family making a median wage of say $70,000 per year in our state can afford a private education knowing some schools in Pulaski County cost $16,000 per year. ***I doubt they can afford it even WITH the voucher.*** They would still have to come up with almost $10,000 per year AFTER TAXES for each child to attend a private school in Pulaski County (Pulaski Academy, Episcopal Collegiate etc.) This is exactly why the recipients of LEARNS vouchers are almost entirely from affluent white families, and ones that have already can afford to pay the tuition out of pocket. ***It's basically a gift to the wealthy.***

I do oppose my tax payments being used without some sort of enhancements or changes to the plan. The public schools are suffering, and no-one can convince me otherwise. For each student that is removed from the public system, that district loses money. But their expenses are fixed, so in the end, this will have a devastating impact on our Public System. Both my wife and I come from families of educators, and we know how the public school system works.

In summary, I think the State's taxpayers would be better served if this voucher system had the following guardrails implemented:

- Income level threshold for receiving families. If your family income is more than TWO TIMES the state average for family income (which is approximately $70,000 for 2025) you are not eligible for a voucher.

- If your family income level is $70,000 or less, the receiving school must pay the difference between the voucher and the tuition cost to any child. This would ensure that no child is left behind and, in my opinion, would do the greatest service to the most underserved in our state.

- Do not allow for any voucher payments made to out of state entities (and there are dozens receiving voucher funds!)

- Voucher funds can only be used for educational purposes that are directly tied to core classes. None for sports, none for extracurricular activities or the like.

- Eligible schools or home-schooling systems / teachers must be certified by the State Education System and run by qualified educators.

Respectfully,

Jon Marbaise
2 Armistead Road
Little Rock, AR 72207
501-765-5705
jondavidmarbaise@gmail.com

Division Response: Comment considered, no changes made. The comment opposes the statutory requirements of the program established in A.C.A. § 6-18-2501 et seq and implemented by this rule. Consequently, the comment's concerns are outside the scope of rulemaking.

Commenter Name: J. Robertson, Opportunity Arkansas, 04/06/2026

Comment: Hello,

Please find the attached public comment from Opportunity Arkansas on the draft rule governing the Arkansas Children's Educational Freedom Accounts Program.

Thank you,
J. Robertson

J. Robertson
Policy Director
Opportunity Arkansas

(601) 850-1736
james@opportunityarkansas.org
www.opportunityarkansas.org
P.O. Box 2104, Conway, AR 72033

Public comment on revised amendments to rules governing the Arkansas Children's Educational Freedom Accounts Program

From: Opportunity Arkansas
To: Arkansas Department of Education, Division of Elementary and Secondary Education
Date: April 6, 2026

Opportunity Arkansas previously submitted a public comment on the proposed amendments to rules governing the Arkansas Children's Educational Freedom Account Program on December 11, 2025. However, as an organization that helped craft the original LEARNS Act, has worked for three-plus years to support its effective implementation, and speaks almost daily with Education Freedom Account (EFA) families across the state, we feel obligated to provide additional feedback on the revised proposed rule.

While we are glad to see some small steps in the right direction that soften the restrictions on team sports-related expenses, the proposed changes are still a solution in search of a problem, still exceed legislative intent, will still negatively impact thousands of Arkansas EFA families by placing their children on an uneven playing field with their counterparts in public schools, and will limit the very opportunities that education freedom is supposed to provide.

The revised draft rule exceeds statutory authority
Act 920—which was drafted, debated, amended, and passed by the legislature in 2025, and ultimately spawned these new rules—*contains no prohibition or restriction on team sports*. In fact, the statute expressly permits extracurricular and physical education activities as qualifying EFA expenses. Team sports, whether recreational or competitive, certainly fall within these categories. **However, if adopted, this rule would create a new restriction that was not included in or even publicly considered as part of Act 920. As such, it exceeds the legislative authority given to the department under Act 920 of 2025.**

The revised draft rule still would place EFA students on an uneven playing field
Despite minor improvements, the revised proposed rule would also still place EFA students on an uneven playing field with public school students across Arkansas. Indeed, while the revised proposed rule suggests banning the use of EFA funds on competitive sports that "limit student participation based on ability," no such restriction exists in public schools that may and do use taxpayer funds to support these activities. These sports programs are a generally accepted part of a well-rounded education that have rarely, if ever, faced any scrutiny from the Department of Education. But this revised proposed rule would effectively tell EFA families that their children do not deserve the same opportunity. **Why should EFA families face a different standard?**

Furthermore, a student who leaves a public school to participate in the EFA program would lose access to competitive sports that were previously available to them—simply because they chose a different educational option. This is arbitrary and wrong.

The entire purpose of education freedom is to give parents the flexibility to provide a custom educational experience that fits their child's unique needs. This rule would undermine that goal.

Arkansans oppose education freedom restrictions
Arkansans spoke up overwhelmingly against this proposed, unnecessary ban on team sports expenses during the initial comment period. **In fact, Opportunity Arkansas reviewed 196 public**

comments, nearly every comment filed, and found that 180 of the comments (92%) from concerned Arkansans were in opposition to the rule change.

A recent statewide poll also found that nearly two-thirds of Arkansas parents (60%) support allowing EFA participants to use funds for extracurricular activities, with only 26% of parents opposed. 66% of Arkansas parents also support keeping EFAs universal, broad, and flexible.

It is clear: Arkansans want education freedom to remain flexible and oppose new restrictions like those proposed in this rule.

Let's keep the promise of education freedom and trust parents
Education freedom is working in Arkansas. EFAs now serve nearly 50,000 students across the state, and the program boasts a 91% retention rate. Many of these students are experiencing the life-changing power of a better educational environment for the first time in their lives. The last thing state government should be doing is creating more red tape and making it harder for these families to give their kids a well-rounded education.

We respectfully urge that these rules be revised to remove the unnecessary and arbitrary restrictions on team sports-related expenses that Arkansans oppose, exceed the department's legislative authority, and would put EFA families on an uneven playing field.

Instead, we urge the department to continue working towards the purpose and promise of education freedom: *trusting parents to make the best decisions for their children.*

Division Response: Comment considered, no changes made. As the comment acknowledges, a change was made from the prior version of the rule amendment that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

The ADE has the legal authority to promulgate this provision. The division is required to adopt rules for the administration of the program. A.C.A. § 6-18-2503(a). Under the Administrative Procedures Act, this authorizes the department to adopt statement of general applicability and future effect that implements, interprets, or prescribes law or policy, or describes the organization, procedure, or practice of an agency. See, A.C.A. § 25-15-202(a)(9)(A). Because the statutory law governing the EFA program restricts funds spent on extracurricular activities to twenty-five percent of the funds allocated but does not define extracurricular activities, it is necessary to provide a definition in the rule in order to administer the program.

A homeschool student is not prohibited from participating in competitive sports and may do so through a program outside of a public school or at his or her resident public school under A.C.A. § 6-15-509 commonly referred to as the Tim Tebow law.

Commenter Name: Shannon Hall, 04/05/2026

Comment: Good evening,
I would like to make a comment regarding the draft rule governing the Arkansas Children's EFA.

6 CAR § 35-111. Payments under the program.
(F)(i)(d) A parent of a participating student may only be reimbursed for a qualifying expense that is not a core educational expense if the parent receives approval from the Department before the expense is incurred.

I am concerned that this change will only increase confusion regarding reimbursements. "Curricular materials" are considered a "core education expense." What is considered curricular material to one person may be scrutinized by ADE reviewers. If this part of the draft is not removed, confusion regarding what does and does not require pre-approval will only worsen frustration with EFA participants and reviewers.

6 CAR § 35-102. Definitions.
(12)(B) “Extracurricular activity” does not include sports that restrict or limit participation based on tryouts or ability. The following components of competitive sports are explicitly excluded and are not qualifying expenses: (i) Equipment costs; and (ii) Travel costs.

I understand the negative public perception when a significant percentage of these funds are spent on extra-curriculars. I would like to point out, even in other educational settings-some students utilize sports benefits while some do not. How can EFA participants not be expect to do the same? Additionally, because many of the rules seem to compare covered items to what public schools pay for- public schools hold tryouts and exclude players based on ability. How is it fair to exclude homeschoolers from programs that do the same if the student has worked hard enough to qualify for a high skill team? Extra-curriculars are already limited to 25% of the funds allotted. Why make the process even more complicated?

I am also disappointed with the field trip limitations to the State of Arkansas. While I understand the value of in-state field trips, many families live outside of central Arkansas and have access to out of state educational opportunities. I would really like to see this requirement removed or updated to include a list of approved out of state field trips.

6 CAR § 35-105. Agreement and funds transfer.
(i)(1) EFA has a balance of more than twenty thousand dollars ($20,000) or three (3) times the amount set forth in Arkansas Code § 6-18-2505(a), whichever is greater eight thousand five hundred dollars ($8,500) or the amount set forth in Arkansas Code § 6-18-2505(a), whichever is less;

The EFA balance should remain at a maximum of $20,000. As students get older, courses become more expensive. The educational benefits and opportunities for high school students are

significantly more expensive than curriculum and crayons for an elementary student. Technology is also more expensive as these students need to learn more software and technology to be successful adults. Allowing parents to save unused funds from when a student is younger will improve the high school educational experience.

Additionally, higher education/dual credit courses/tech programs that are accessible to high school students are opportunities that younger kids do not need. Being able to afford these programs allows students to graduate from high school ready to successfully enter the workforce.

Thank you,
Shannon Hall

Division Response: Comment considered, no changes made.

The current version of the rule requires all expenses be preapproved in order to be eligible for reimbursement. 6 CAR § 35-111(a)(2)(F). The proposed language is designed to provide added flexibility to parents for the least controversial category of expenses. If a program participant is concerned about whether an expense falls within the exception for preapproval, the participant can reach out to the department or request preapproval.

With respect to sports, a change was made from the prior version of the rule amendment that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience. A homeschool student is not prohibited from participating in competitive sports and may do so through a program outside of a public school or at his or her resident public school under A.C.A. § 6-15-509 commonly referred to as the Tim Tebow law.

The comment opposes the statutory requirements of that field trips be within the State of Arkansas codified in A.C.A. § 6-18-2501(13)(Q) and implemented by this rule. Consequently, the comment's concerns are outside the scope of rulemaking.

The establishment of an $8,500 rollover cap for program funds was a considered policy which balanced the concerns of the comment with the general demand for program resources. The division determined that a year's worth of funding is a sufficient savings to address the comment's concerns and that any additional unused funds are better used providing other student's access to the program.

Commenter Name: Mackenzie Watson, 04/05/2026

Comment: To the Department of Education,

I am writing as a parent of participating homeschool students to express serious concerns about several of the proposed rule changes to the Educational Freedom Account (EFA) program. While I appreciate the intent to ensure accountability, the practical effect of these changes will make the program significantly harder for low and middle income families to use as intended.

1. Restricting or complicating reimbursement harms families who cannot afford large upfront costs

Right now, reimbursement is the only way many families — including mine — can participate fully in the program. We do not have the financial ability to pay hundreds or thousands of dollars upfront and wait for approval or marketplace processing. If reimbursement becomes more limited, more complicated, or subject to additional pre approval requirements, we will be forced to purchase fewer educational materials overall.

This directly contradicts the purpose of the EFA program, which is to expand educational access, not restrict it to families who can float large expenses.

2. Marketplace only or vendor only purchasing increases costs dramatically

When families are pushed toward the marketplace or approved vendors, prices are often inflated three to five times higher than normal retail prices for the exact same items. This is already happening, and these proposed rules would make that problem worse.

Reimbursement allows families to shop responsibly, compare prices, use sales, and stretch their EFA funds further. Restricting reimbursement funnels families into a closed ecosystem where vendors can charge whatever they want. This benefits businesses, not students.

3. The new rollover cap of $8,500 compounds the financial strain

If families are forced to use only vendors or marketplace options — which are more expensive — we will naturally use less of our funds each year. Because the proposed rules also limit rollover to $8,500, any unused funds above that amount are lost.

This means:

• Families will have less available year after year

• We cannot save up for larger educational purchases

• The program becomes less effective over time for the very families who need it most

This is an unintended but very real consequence of the proposed changes.

4. Increased approval requirements and narrower definitions create barriers, not freedom

The new definitions of “ordinary,” “necessary,” “co curricular,” and “technology” introduce layers of subjectivity and additional approval steps. These changes may seem small on paper, but in practice they create more opportunities for denials, delays, and confusion.

Families like mine rely on clarity and predictability. These changes introduce uncertainty and make it harder to plan our children’s education.

5. These changes disproportionately harm low and middle income families

Families with higher incomes can absorb upfront costs, wait for approvals, and navigate vendor only systems. Families like mine cannot. The EFA program was designed to give all families educational freedom, not just those with the financial flexibility to navigate new restrictions.

6. The proposed changes appear to compensate for understaffing rather than improve the program

It is difficult not to notice that many of these proposed restrictions seem to stem from the fact that the EFA approval team is severely understaffed. Families are experiencing long delays for reimbursements, vendor payments, and direct pay requests — not because the system is flawed, but because there are simply not enough employees to process the volume.

Instead of expanding the EFA team to meet the needs of thousands of families, these rule changes shift the burden onto us. It feels as though families are being punished with tighter rules, more hoops to jump through, and fewer options simply because the department has not hired enough staff to support the program’s growth.

This creates unnecessary stress for both families and the employees who are trying to keep up. Restricting reimbursement or forcing families into marketplace only purchasing is not a solution to staffing shortages. It only harms the families the program was created to serve.

Request

I respectfully ask the Department to:

• Preserve reimbursement as a fully supported, accessible option

• Avoid limiting families to marketplace or vendor only purchasing

• Reconsider the rollover cap in light of increased purchasing restrictions

• Expand staffing for the EFA approval team rather than restricting families’ access

• Ensure that rule changes do not unintentionally exclude families with limited cash flow

The EFA program has been a tremendous help to our family, but these proposed changes would make it significantly harder for us to participate fully. I hope you will consider the real world impact on families who depend on reimbursement to provide their children with a high quality education.

Thank you for your time and consideration.

Mackenzie Watson

Division Response: Comment considered, no changes made. The EFA program is designed to prevent parents from incurring upfront costs given that the only time upfront costs would be at issue is when reimbursements are utilized rather than invoicing or selecting items in the marketplace.

The establishment of an $8,500 rollover cap for program funds was a considered policy which balanced the concerns of the comment with the general demand for program resources. The division determined that a year's worth of funding is a sufficient savings to address the comment's concerns and that any additional unused funds are better used providing other student's access to the program.

Regarding the ordinary and necessary analysis, the rule amendment seeks to formalize a necessary exercise of discretion by the division when determining whether an expense is allowable. For example, a Bunsen burner would be a qualifying expense, but it would not be necessary for the education of a kindergarten student. Likewise, the book Atlas Shrugged would be a qualifying expense, but it would not be ordinary to purchase a $1,800 first edition of the text. Allowing these hypothetical expenses to be funded with EFA dollars would be to allow program participants to unjustly enrich themselves in clear contradiction to the intent of the law. Putting this analysis in the text of the rule clarifies for the division and the program participants how distinctions of this nature will be made.

Finally, the division respectfully contradicts the assertion that a program participant is less able to utilize the program due to this amendment and rejects the assertion that program participants are required to put forward their own funds in order to fully patriciate in the program.

Commenter Name: Erin Warmuskerken, 04/05/2026

Comment: Section 111, Payments under the program, item (2)(F)(1)(d), beginning at the bottom of page 39 of the proposed new rules, states:

(F)(1)(d) "A parent... may only be reimbursed for a qualifying expense that is not a core educational expense if the parent receives approval from the Department before the expense is incurred."

This wording removes the original and straightforward reimbursement option for co- and extra-curricular expenses, replacing it with the lengthy pre-approval process as the only reimbursement method.

This change will interfere with being able to implement education goals in a timely manner. Pre-approvals, direct pay, and marketplace usually take several weeks to process before orders are even shipped. The "buy now, reimburse later" method is the ONLY time-efficient way to get educational supplies we need right away, using EFA funds. It is also the only way to take advantage of sales and special offers, because there is no way to know if a special price will still be offered by the time a pre-approval is processed.

In the situation where parents are unable to absorb the cost should a reimbursement be denied, pre-approvals are extremely helpful and necessary. But sometimes, it is more advantageous for parents to order the educational supplies they need, up front and out-of-pocket, and take the risk that they may or may not be reimbursed in the long run.

Homeschool parents need the option to pay out-of-pocket for educational supplies, and submit requests for reimbursement afterwards.

I respectfully request that item (2)(F)(1)(d), on pages 39 and 40, be stricken from the proposed rule changes.

Thank you for your consideration,

Erin Warmuskerken

homeschool mom

Division Response: Comment considered, no changes made. The current version of the rule requires all expenses be preapproved in order to be eligible for reimbursement. 6 CAR § 35-111(a)(2)(F). The proposed language is designed to provide the type of added flexibility the comment seeks to obtain by allowing parents to request reimbursement on the least controversial category of expenses. If a program participant is concerned about whether a expense falls within the exception for preapproval, the participant can reach out to the department or request preapproval. Ultimately, preapproval is a protection for the parents which ensures they do not incur costs which are not semibearable under the rule.

Commenter Name: Amber Kennon, 04/05/2026

Comment: I am writing as a homeschool mother of four children who uses a rigorous, hands-on, self-directed agriculture education model. Our family's entire educational program is built around real-world farming, animal husbandry, plant science, ag mechanics, and related enterprises. We strongly support the intent of the Educational Freedom Account (EFA) program to expand family choice. However, several provisions in the draft rules would undermine that freedom for families

like ours by treating agriculture education as merely “co-curricular” instead of core, imposing public-school-style metrics, and adding unnecessary administrative burdens.

Agriculture education should be recognized as a core component of any youth education program in Arkansas.

Agriculture is not an “enrichment” or “hobby.” It is a rigorous, interdisciplinary academic program that fully satisfies, and often exceeds, Arkansas’s compulsory core subjects (English/language arts, mathematics, social studies, and science).

Arkansas public-school agriculture curriculum explicitly integrates all core subjects. The Arkansas FFA / DESE “Survey of Agricultural Systems” (foundational course for all ag pathways) and advanced courses (Animal Science, Plant Science, Ag Mechanics, Agribusiness, etc.) cover:

- Mathematics: Crop yield calculations, budgeting farm enterprises, ratio/proportion in feed rations, geometry in equipment design, statistical analysis of production data.

- Science: Biology and chemistry in animal/plant systems, soil science, genetics, biotechnology, environmental systems, food science and preservation, mechanics and physics in power/structural systems.

- English Language Arts: Public speaking and prepared/extemporaneous speeches (FFA CDEs), research reports, parliamentary procedure, technical writing for SAE records, business communications in agribusiness.

- Social Studies: Global agriculture systems, ag history and economics, career development, ledership and civic engagement through FFA, supervised agricultural experiences (SAE) that mirror real-world civic and economic participation.

These are not peripheral; they are the delivery method for core content. The Arkansas Department of Education’s own Career and Technical Education pathways list agriculture as a complete program of study with classroom/lab instruction, hands-on SAE projects, and FFA ledership, precisely the three-component model now being piloted even in Arkansas elementary schools under Act 243.

- Public-school agriculture teachers hold agriculture science degrees.To teach these courses, Arkansas requires educators to demonstrate competencies in agricultural science (Praxis II Agriculture test #5701) and complete programs such as the B.S. in Agricultural Education (offered at institutions like Southern Arkansas University, Arkansas Tech University, and University of Arkansas). These teachers are not generalists, they are content experts in plant taxonomy, animal breeding, crop production, machinery, marketing, and more. Their degrees and licensure prove that agriculture education is academically equivalent to core science or career-tech instruction.

Families who choose this same rigorous, hands-on model at home should not be forced to treat agriculture as “co-curricular” under the proposed rules (see 6 CAR § 35-102(6) and (26)(T)). Nor

should we face extra hurdles to prove our expenses are “ordinary and necessary” (new §§ 35-114 and 35-115) simply because our learning looks different from a traditional classroom syllabus.

The whole point of homeschooling is the freedom to build the education of our choosing. Requiring us to use public-school metrics, structured syllabi, performance-based assessments, and documented alignment to academic standards, to “validate” our homeschool program shows a fundamental misunderstanding of homeschool families’ needs. We already file a notice of intent and provide a high-quality education that prepares our children for college, careers, or direct entry into Arkansas’s vital agriculture economy. Adding layers of pre-approvals, itemized justifications, duplication reviews, creates exactly the administrative burden busy farm families cannot sustain.

Specific requested changes to the draft rules:

1. Reclassify agriculture education as core, not co-curricular. Amend 6 CAR § 35-102(4) “Core educational expenses” to explicitly include “integrated agriculture education, including but not limited to animal systems, plant systems, agribusiness, power/structural/technical systems, and supervised agricultural experiences that deliver mathematics, science, English/language arts, and social studies through hands-on, project-based learning.” Remove or parallel the restrictive 10-point checklist in § 35-102(6) for agriculture CTE.

2. Clarify the “substantial amount” core-subject requirement (§ 35-105(c)(4)) to state that integrated agriculture education satisfying the four core subjects through documented real-world application meets the compulsory attendance obligation.

3. Add explicit carve-outs in the new “ordinary” and “necessary” definitions (§§ 35-114 and 35-115) recognizing project-based agriculture (FFA-style SAE, 4-H, farm enterprises) as inherently ordinary and necessary when it integrates core academics and career readiness.

4. Reduce administrative burden for qualifying agriculture expenses by creating a streamlined reimbursement category or automatic approval pathway for families whose primary educational philosophy is agriculture-based.

Agriculture is essential to Arkansas’s economy, food security, and rural communities. Families who invest in rigorous, hands-on agriculture education for their children are strengthening our state, not seeking a loophole. Please amend the rules to honor the same educational integrity the state already grants in public schools and to preserve the freedom that makes homeschooling valuable.

Thank you for considering these comments. I am happy to provide additional examples from our family’s curriculum or to meet with staff.

Sincerely,

Amber Kennon

[879213-6937]
[Stone County, Arkansas]

Division Response: Comment considered, no changes made. The division agrees that agriculture is an excellent tool that can be used to teach many if not all core educational concepts and the EFA program is designed to facilitate this type of applied instruction. The only consequence of an expense being considered co-curricular rather than core expenses is that the expense must be preapproved if the program participant wants a direct reimbursement. This is appropriate because expenses related to the activities described in the comment may require the program participant to demonstrate the educational purpose in a way that textbooks or curriculum does not require.

Commenter Name: Jason, 04/05/2026

Comment: To Whom It May Concern,

My name is Jason, one of the owners at Boulders and Brews at Fayetteville, AR. I own and operate a homeschool climbing program that serves families using EFA funds.

Our program is structured as instructor-led physical education. Each session focuses on specific movement skills such as footwork, body positioning, and route reading, with guided drills and application on the wall. The intent is not open gym or recreational time, but skill development over time through consistent instruction.

As the program continues to grow, we are also working toward more formal documentation of sessions (attendance, weekly skill focus, and instructor notes) to ensure we remain aligned with EFA expectations.

I'm writing because the current rules define "core educational expenses" as services that are primarily instructional in nature, but there does not seem to be clear guidance on how structured physical education programs are evaluated under that definition.

From my understanding, programs like ours sit in a gray area. While they are clearly instructional and skill-based, they can easily be interpreted as extracurricular without clearer criteria. That uncertainty affects how families feel about using EFA funds, even when the program is designed as an educational experience.

It would be helpful if the Department could clarify how instructor-led physical education or movement-based programs are distinguished from recreational activities, particularly when they include structured instruction and progression.

If helpful, I've included a link to our program page for context:
https://bouldersandbrews.com/pages/homeschool-program

I appreciate the hard work being done to build out this program and just want to make sure providers like us are aligned moving forward.

Thank you for your time,
Jason

Division Response: Comment considered, no changes made. The core educational expense is a distinction which allows certain expense to be reimbursed without prior approval. A vender of the type described in the comment may seek to become a service provider under 6 CAR § 35-107(d). This process will ensure your program meets the requirements of the rule.

Commenter Name: Cindy Thompson, 04/05/2026
Comment: Hello, I am entering the following comments regarding the proposed changes to EFA wording.

6 CAR § 35-102. Definitions.
6A
vii be sure that wording is inclusive of homeschool parents as teachers. While it may be implied that homeschool parents are teachers, the wording needs to give recognition to that as a qualifying credential, so that there is no confusion.

X "offered by public school" needs to be removed. The ability of public schools to provide certain topics is not a correlation to educational value as a category. The subsequent list of topics suffices for defining this category.

12A
vi "not to include the parent" this wording needs to be clarified. A homeschool parent is, by law, qualified to teach any subject.
If the intent is to separate that the parent cannot be paid for their teaching service, then say so.

B I am unsure why tryouts and ability would disqualify an activity. If so, then public schools need to remove their tryouts as well. Or disqualify their use of funding for those activities.
If the intent is to restrict high priced leagues, then the current % cap accomplishes this already.

i " equipment costs" needs to be clarified. Safety gear should be allowed without question. Beyond that, required physical items like a bat, a stick, a bowling ball...all fall in the current % cap. This allows families to allocate their funds to the best needs of their student, while keeping majority focus on core academics. Many activities require a physical item in order to play. Those items are provided in public schools, including professional level equipment, using a % of their state funds. If EFA students are going to be restricted, then public schools need to be as well.

26
T remove "if offered by public school". This is hand in hand with 6x. Public school offerings are not the benchmark to deciding educational value. The list in 6B is sufficient.

Thank you,
Cindy

Division Response: Comment considered, no changes made. The comment expresses concern regarding the requirement that a co-curricular course must be taught by a qualified teacher or instructor and requests changes be made to clarify the rule does not prevent the parents from serving as the instructor. The division wishes to clarify that this rule defines the scope of spending with respect to program funds and in no way restricts the liberty of home school parents to teach courses. However, one of the core policies of this rule is that program funds cannot be paid as labor to the parents of participating students. 6 C.A.R. § 35-111(a)(2)(E)(ii). Instructional materials can be purchased pursuant to other provisions of the rule and utilized by the parents; however, the provision regarding co-curricular courses is included in the rule to address situations where an instructor is hired to teach that material.

With respect to sports, a change was made from the prior version of the rule amendment that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience. A homeschool student is not prohibited from participating in competitive sports and may do so through a program outside of a public school or at his or her resident public school under A.C.A. § 6-15-509 commonly referred to as the Tim Tebow law.

The comment also opposes the statutory requirements that a cocurricular course must be offered by a public school in the state which is codified in A.C.A. § 6-18-2501(13)(E) and implemented by this rule. Consequently, the concern of this comment is outside the scope of rulemaking.

Commenter Name: Erin Konz, 04/05/2026

Comment: Thank you for allowing public input on the LEARNS program and the proposed changes.

LEARNS has allowed my low-income family to properly homeschool. It has been an absolute blessing to our family. It would be devastating to our educational goals if the program were reduced or eliminated.

My student entered kindergarten already testing at a first grade level. I asked local public school educators for recommendations to keep her engaged and growing academically given her testing so far ahead of her class. Although I got many congratulations, there were no actionable steps to support her academic advancement. The most that was suggested was online gaming websites, such as coolmathgames.com.

With LEARNS, however, we were easily able to find multiple curriculum options that met our student where she was at and helped her to continue growing academically. In addition to the core curriculum, LEARNS has helped us to provide physical activity and socialization through a local dance academy. She will also be able to participate in valuable summer camps that would have been out of reach for us without EFA.

We are already excited for next year, and are planning what extracurriculars and field trips we will add to our homeschool experience! It is wonderful to be able to share in my child's excitement for learning and growing!

Additionally, we have an adopted son enrolled in Early Head Start. While he has benefited greatly from the Head Start program, we are eager to be able to homeschool him once he is age eligible for LEARNS.

I believe that most of the proposed changes are reasonable. The only part that I see as a potential disadvantage is the lowering of the cap on funds accumulated year over year. For a family who relies on EFA to be able to enroll their child in private school, they are looking at an average tuition of about $9,000. Capping the EFA balance at $8,500 would stifle the ability to roll over unused funds in order to cover the cost of tuition in full, and would eliminate any possibility of enrichment outside of the classroom. This could also cause a family experiencing economic hardship to struggle to maintain their child's enrollment in private school.
While I agree it could be lowered from $20,000, I feel the cap should be kept above the average cost of tuition in Arkansas.

In the future, I hope to see early childhood educational options to be included and expanded upon so as to allow for 3-4 year olds to be able to access EFA preschool choice and therapeutic interventions for young children experiencing developmental, behavioral and physical disabilities.

I appreciate this program and all that you do to promote healthier, stronger and wiser educational options for the children in our state. Thank you for taking the time to hear what matters most to us.

--
-Erin Konz

Division Response: Comment considered, no changes made. The establishment of an $8,500 rollover cap for program funds was a considered policy which balanced the concerns of the comment with the general demand for program resources. The division determined that a year's worth of funding is a sufficient savings to address the comment's concerns and that any additional unused funds are better used providing other student's access to the program.

Commenter Name: Georganne Rollans, 04/04/2026

Comment: Sent from my iPhone

Begin forwarded

I'm appalled to think that taxpayer money will be used for travel bill. Both of my grandkids play travel baseball and it is expensive but that is a choice and parents should pay for it. Alene

Sent from my iPad

From: Georganne Rollans <garollans@gmail.com>
Date: April 4, 2026 at 8:30:40 AM CDT
To: ADE.RulesComments@ade.arkansas.gov
Cc: David Rollans <dcrollans@gmail.com>
Subject: EFA funds used for travel sports

As a parent, grandparent, Former Principal, and School Board Member, I write to you asking you to consider limiting EFA voucher funding to educational curriculum vs travel ball or travel sports.

I believe private and home school students should play local school sponsored sports and hometown sports instead of using taxpayer funds for travel sports.

In the 1980-90's, our son played all the sports provided by the Russellville School District. In addition, his father, and lots of other dads, coached Hometown Little League, and Babe Ruth League until the kids were eligible for American Legion Baseball. All of these kids' experiences created opportunities for EVERY KID to play from early spring till mid summer at Hickey Public Park, where parents, grandparents, sisters, brothers, and friends gathered several evenings a week to watch ALL OUR KIDS get a chance to play sports. Most of the coaches provided uniforms and equipment, or had hometown sponsors. The crowd's enthusiasm, cheering, pats on backs, and camaraderie was infectious. Hometown supporters came out in droves to cheer, eat popcorn and cokes, and have a good time sitting next to each others in the bleachers. This is called "community."

Now, fast forward to 2005-2018, when my son, a young lawyer, coached my grandson from T-Ball to Babe Ruth League. By 2012, TRAVEL BALL became popular among affluent families, and hometown leagues had fewer students participating, and fewer Dads available to coach. I watched the boys left to play hometown sports, continue to love the game, but fewer teams existed. Hometown Little League gatherings diminished, and there were many kids without transportation or means to experience the joy of learning sportsmanship and the pride of mastering the skill of catching, pitching, running, and being cheered on by name from their family and friends from the stands. The old Hometown "community" broke down as affluent families grouped with other families of the same economic status to travel as far as Orlando to compete on similar baseball diamonds as those right here in Russellville.

Russellville School District offers a wide range of sports programs, and Russellville Youth Baseball Association offers leagues for all ages of kids in their hometowns, or in a town nearby. I believe THAT OUR STATE SHOULD PROVIDE MORE FUNDING FOR ALL kids IN PUBLIC EDUCATION FIRST AND FOREMOST.

It is bad enough that our state legislature chooses to use taxpayer dollars for vouchers for reading, math and science, but it is a SHAME TO USE TAXPAYER DOLLARS FOR TRAVEL SPORTS that will reward affluent families DEPRIVE many young kids of the opportunity to experience hometown sports leagues, where communities gather to celebrate. We can do better.

Division Response: Comment considered, no changes made. The text of the proposed amendment will disallow sports to be funded by EFA dollars if participation in those sports is contingent on ability or a tryout. This will prohibit travel ball from being funded with EFA dollars.

Commenter Name: Beverly Hahn, 04/04/2026

Comment: I do think you could find the nost waste in classwallet. 15% marketplace upcarhes thats 15% per transaction, plus the 2.8% we auto pay to have the privilege of direct pay with no working search bar. Its so bad that Arkansas had to hire ANOTHER company to create a secondary search engine via outbridge. How much does that contract cost? What are we paying classwallet for when the 8 whole employees at the ADE do more than they have and are not being paid millions? If someone wants tax payer waste look no further than the millions classwallet is bleeding from us and not to the benefit of us.

Thank you
Beverly Hahn

Division Response: Comment considered, no changes made. The comment is outside the scope of the preposed amendment.

Commenter Name: Rashele West, 04/04/2026

Comment: Hello,

I am currently a homeschooling parent. I am very grateful for the opportunity that the EFA funding has provided our family. This is our first year of participation and our seventh year of homeschooling.

I want to voice my concerns over the new proposed regulations.

I am concerned about limiting the roll over amount for students. My kindergartner has very different needs than my 6th grader and I know that as they grow their educational expenses will also increase. Please do not limit how much we can roll over.

I am also concerned about the limits to competitive athletics. Public schools provide all equipment including uniforms for their teams along with teams that do require tryouts. We should be able to

use our funds for these programs as well. I believe the current cap of 25% provides resources to homeschooling families with the accountability that is also needed

The proposed regulations talk a bit about core educational expenses and co-curricular classes. I, as the parent, am responsible for my child's education. I am also the expert on what they need for their school experience. I would like to remain in charge of what my children need. They should be able to have elective learning options at my discretion outside of their core coursework. They should also be able to use the technology, supplies, and tools that are best suited for THEIR needs. The accounts are for FREEDOM.

Thank you for your time and consideration,

Ra'Shele West
Jonesboro, AR
Mom of a 6th grader, 4th grader, and kindergartner

Division Response: Comment considered, no changes made. The establishment of an $8,500 rollover cap for program funds was a considered policy which balanced the concerns of the comment with the general demand for program resources. The division determined that a year's worth of funding is a sufficient savings to address the comment's concerns and that any additional unused funds are better used providing other student's access to the program.

Commenter Name: Anna Eck, 04/04/2026

Comment: In the new guidelines, I would like to see a clause or statement protecting the parents right to use the funds to teach their religion. Drawing the parallel to public schools on core vs. co-curricular courses doesn't exactly protect our 1st Amendment rights which is why so many of us didn't put our children in public schools in the first place.

Just a thought....

Anna Eck

Sent from Proton Mail for Android.

Division Response: Comment considered, no changes made. Nothing in the prosed amendment to the rule prohibits faith based curriculum.

Commenter Name: Rosanna Keathley, 04/04/2026

Comment: To Whom it May Concern,

I am deeply concerned about the direction these proposed changes are taking. Families who chose to homeschool did so intentionally for flexibility, individualized education, and the freedom to

meet our children's unique needs. These new restrictions move us further away from that freedom and closer to a one size fits all system that simply does not work for many students.

Education does not only happen through traditional textbooks and rigid core instruction. Real learning happens through hands on experiences, creative projects, co ops, life skills, and enrichment opportunities. By limiting how funds can be used and narrowly defining what qualifies as educational, these changes undervalue the very methods that make homeschooling effective, despite clear evidence of their success in the consistently above average testing scores of homeschool students.

The increasing oversight and subjective interpretation of what counts as a valid expense is also concerning. It places unnecessary pressure on families to justify legitimate educational choices and creates uncertainty about whether essential resources will be approved. This shifts the focus away from educating our children and toward navigating bureaucracy.

If these rules become too strict, there will likely be a decline in EFA participation. Families who feel constrained or second guessed in how they educate their children may choose to opt out entirely rather than remain in a system that limits their ability to teach effectively. This would ultimately undermine the purpose of offering educational freedom in the first place.

Homeschool families are not asking for less accountability. We are asking for reasonable trust and flexibility. We are the ones directly responsible for our children's education, and we know what works best for them. Policies should support that responsibility, not restrict it.

If these changes move forward as written, they risk undermining the purpose of educational freedom programs in the first place. We chose homeschooling for the freedom to educate differently. These rules make that freedom harder to exercise.

I strongly urge you to reconsider these restrictions and allow families the flexibility to continue providing meaningful, well rounded educations for their children.

Rosanna Keathley
Homeschool parent for 10+ years

Division Response: Comment considered, no changes made. The general concern of this comment is that the rule will act as a constraint to the flexibility that home-schooling parents have in the State of Arkansas. The division respectfully submits that this concern fails to distinguish between the law governing home schooling, which is unchanged, and the necessary accountability to protect the expenditure of public funds if the home school parents' voluntary utilizes EFA dollars. Likewise, if a parent chooses to participate in the EFA program, they continue to be able to supplement their home school education with items not funded under the rule, they simply must do so at their own expense.

Commenter Name: Melissa McFarland, 04/04/2026

Comment: Hello,

Thanks for taking time to read this. Please consider removing mileage if you're going to remove anything. Consider the cost of the things in the marketplace. Those of us who are using this to the benefit of our homeschool don't deserve to have anything taken away especially since we don't abuse the system.

We have been able to homeschool to the fullest of our ability with curriculum we have always wanted to use thanks to this program. Also, we have been able to participate in extra curricular activities with this, and we have never been able to do that.

Take out paying for gardening, and building things if that helps. Stick with curriculum, and activities if that helps!

Thank you,
Melissa McFarland

Division Response: Comment considered, no changes made. Transportation costs are required to be reimbursed under this rule by Arkansas Code § 6-18-2503(13)(P).

Commenter Name: Danny Brackett, Ed.D., 04/04/2026

Comment: "The proposed rules, released in early March, would make fees for certain community or homeschool athletics leagues reimbursable while restricting other expenditures, and would cut by more than half the amount of money that a program participant can roll over from year to year. The rules would also tighten language around the Arkansas Department of Education's duties to limit the abuse of funds held in the accounts, which total the hundreds of millions of dollars in state funds."

COMMENTS:

1. Accountability; -Fees for community or homeschool athletic leagues SHOULD NOT be reimbursable with tax dollars.

-ATLAS should be administered to EVERY student receiving tax dollars for education and data reporting publicly.

2. Transparency; SES should be a determining factor of ANY use of educational tax dollars.

I would like to see the data and history of students/families receiving tax dollars to attend homeschool or other non-public schools.

By age, gender, race, socioeconomic status, etc. (basically everything public schools provide)

How many left a public school?

How many receiving tax dollars were already in home school or non-public schools?

How many receiving tax dollars participate in activities? (AAA sanctioned events)

What percentage of students receiving tax dollars in homeschool or non-public schools have SPED or 504 accommodations?

Danny Brackett, Ed.D.

“The last great mission field in America is the public schools”. Dr. Jeff Heverling

Division Response: Comment considered, no changes made.

Commenter Name: Angela Brawley, 04/04/2026

Comment: Dear ADE and State Board Members,

I’m writing as a homeschool mom of two teenage boys who are currently using EFA, and I need to be honest. I am very concerned about these proposed changes.

My sons do not learn in a traditional way. One has autism and ADHD and is working toward a future in performing arts, and the other has significant dyslexia and dyscalculia along with autism and ADHD and learns best through hands-on, real-world experiences tied to his interests. EFA has been a huge blessing because it has allowed me to actually meet them where they are.

These proposed rules feel like they are moving in the opposite direction.

The parts that concern me most are the ones that give the department the ability to decide what is “ordinary,” “necessary,” or not “hobby-based.” That kind of language is very subjective, and for families like mine, it could easily mean that things that are genuinely educational for my children could be denied simply because they don’t look traditional.

For example, my son’s education includes things like theater, voice, and performance. That is not a hobby for him. It is his goal and his future. My other son learns through hands-on projects, video creation, and interest-based learning tied to trains and real-life skills. These are the methods that actually work for him. Under these rules, I worry those kinds of expenses could be seen as optional or recreational instead of what they really are, necessary for his learning.

I am also very concerned about the academic growth requirement. Not all students show growth in a straight, measurable way year to year, especially students with disabilities. That does not mean they are not learning. The idea that a child could be put on probation or lose access to EFA because of that is extremely concerning.

The added requirements for testing, reporting, and preapproval of expenses also make this program feel much more restrictive than it was intended to be. One of the biggest benefits of EFA has been the ability for parents to make decisions without excessive red tape.

Overall, this feels like a shift away from trusting parents and toward controlling how families educate their children. That is not why many of us chose this program.

I am asking that these rules be reconsidered or revised in a way that preserves flexibility for families, especially those with children who have learning differences or nontraditional educational paths.

Thank you for your time and for considering feedback from families like mine.

Sincerely,
Angela Brawley

Division Response: Comment considered, no changes made. The general concern of this comment is that the rule will act as a constraint to the flexibility that home-schooling parents have in the State of Arkansas. The division respectfully submits that this concern fails to distinguish between the law governing home schooling, which is unchanged, and the necessary accountability to protect the expenditure of public funds if the home school parents' voluntary utilizes EFA dollars. Likewise, if a parent chooses to participate in the EFA program, they continue to be able to supplement their home school education with items not funded under the rule, they simply must do so at their own expense.

Regarding the ordinary and necessary analysis, the rule amendment seeks to formalize a necessary exercise of discretion by the division when determining whether an expense is allowable. For example, a Bunsen burner would be a qualifying expense, but it would not be necessary for the education of a kindergarten student. Likewise, the book Atlas Shrugged would be a qualifying expense, but it would not be ordinary to purchase a $1,800 first edition of the text. Allowing these hypothetical expenses to be funded with EFA dollars would be to allow program participants to unjustly enrich themselves in clear contradiction to the intent of the law. Putting this analysis in the text of the rule clarities for the division and the program participants how distinctions of this nature will be made.

Commenter Name: Georganne Rollans, 04/04/2026

Comment: As a parent, grandparent, Former Principal, and School Board Member, I write to you asking you to consider limiting EFA voucher funding to educational curriculum vs travel ball or travel sports.

I believe private and home school students should play local school sponsored sports and hometown sports instead of using taxpayer funds for travel sports.

In the 1980-90's, our son played all the sports provided by the Russellville School District. In addition, his father, and lots of other dads, coached Hometown Little League, and Babe Ruth League until the kids were eligible for American Legion Baseball. All of these kids' experiences created opportunities for EVERY KID to play from early spring till mid summer at Hickey Public Park, where parents, grandparents, sisters, brothers, and friends gathered several evenings a week to watch ALL OUR KIDS get a chance to play sports. Most of the coaches provided uniforms and equipment, or had hometown sponsors. The crowd's enthusiasm, cheering, pats on backs, and camaraderie was infectious. Hometown supporters came out in droves to cheer, eat popcorn and cokes, and have a good time sitting next to each others in the bleachers.
This is called "community."

Now, fast forward to 2005-2018, when my son, a young lawyer, coached my grandson from T-Ball to Babe Ruth League. By 2012, TRAVEL BALL became popular among affluent families, and hometown leagues had fewer students participating, and fewer Dads available to coach. I watched the boys left to play hometown sports, continue to love the game, but fewer teams existed. Hometown Little League gatherings diminished, and there were many kids without transportation or means to experience the joy of learning sportsmanship and the pride of mastering the skill of catching, pitching, running, and being cheered on by name from their family and friends from the stands. The old Hometown "community" broke down as affluent families grouped with other families of the same economic status to travel as far as Orlando to compete on similar baseball diamonds as those right here in Russellville.

Russellville School District offers a wide range of sports programs, and Russellville Youth Baseball Association offers leagues for all ages of kids in their hometowns, or in a town nearby. I believe THAT OUR STATE SHOULD PROVIDE MORE FUNDING FOR ALL kids IN PUBLIC EDUCATION FIRST AND FOREMOST.

It is bad enough that our state legislature chooses to use taxpayer dollars for vouchers for reading, math and science, but it is a SHAME TO USE TAXPAYER DOLLARS FOR TRAVEL SPORTS that will reward affluent families DEPRIVE many young kids of the opportunity to experience hometown sports leagues, where communities gather to celebrate. We can do better.

Sent from my iPad

Division Response: Comment considered, no changes made. The text of the proposed amendment will disallow sports to be funded by EFA dollars if participation in those sports is contingent on ability or a tryout. This will prohibit travel ball from being funded with EFA dollars.

Commenter Name: Kim Hillis, 04/04/2026

Comment: I am writing to express my absolute disagreement with my tax dollars being spent on home schoolers use of tax dollars on sports.
If parents choose to home school their children they have chosen to limit that childs interaction with other children and likewise sports. There are plenty of other ways for kids to participate in group activities through their church or local community.

LEARNS is a terrible destruction of our education system. No standards, parents who lack basic education, misuse of tax dollars for their own use ….this will backfire on the state of Arkansas in the next decade when these kids are not prepared or educated to compete for jobs.

Kim Hillis

Sent from my iPad

Division Response: Comment considered, no considered made. This comment objects to the core policy of the program.

Commenter Name: Nina Moler, 04/04/2026

Comment: I don't understand why my taxes are funding private schooling in the first place. I am retired and living on restricted income AND paying for privileged families to isolate their children in elite settings. Why can't we improve our public schools with that money?

Just yesterday in the ADG it was reported that tax revenues exceeded expectations AGAIN, but our government can't provide decent, basic, disciplined learning opportunities to all of the children in this state.

Sent from my iPad

Division Response: Comment considered, no considered made. This comment objects to the core policy of the program.

Commenter Name: Richard Moore, 04/04/2026

Comment: My comment on the Learns act is that it needs to be scrapped entirely. I 100% do not support my tax dollars supporting a parallel school system which overwhelmingly supports those that could/were already paying for private school education. I have no problem with private schools, but we the people shouldn't be paying for it. Eventually this will bankrupt the state.

Richard Moore
Little Rock

Sent from my iPhone

Division Response: Comment considered, no considered made. This comment objects to the core policy of the program.

Commenter Name: Christie Moon, 04/04/2026

Comment: Sir/Ma'am,

Thank you for inviting us to provide feedback about the proposed rules for the EFA program. We have three sons (ages 3, 4, and 5) who we homeschool. One is enrolled this year, the second will be eligible next year. We are also a military family.

I had a few suggestions/considerations that I wanted to present:

1) I wanted to suggest considering allow military families who are Arkansas state residents to continue participating in the program, even if they do not reside in Arkansas. When families are sent overseas (1-3 years), they maintain their U.S. state of residency, and fall under those laws and pay taxes to those states. If allowing them to continue participating is not an option, then alternatively I would suggest allowing them to put a hold on their account instead of losing eligibility, so that when they come back, they can pick up where they left off with rollover funds. Many Air Force families do come back, since there are only a few bases with C-130s.

2) I wanted to suggest changing the 15 days for a response time to 60/90 days for resubmission. We do not have much time in a month to sit down and address purchases, with three small kids. I generally only get to it once or twice in a month. So, it would be helpful to have more time to be able to review the feedback and address it properly and thoroughly.

3) I also had feedback regarding the use of the term "structured instructional program" in 6 CAR § 35-117 (d). *"Expenses that are primarily recreational, hobby-based, or personal-skill-focused shall not be approved unless directly tied to a structured instructional program with clear academic or career-preparation objectives."*

I am concerned that this may make participation more difficult for families that intentionally choose to homeschool with less structure, using more of a student-led or unschooling philosophy and approach to homeschooling.

Education without a lesson plan or formal structure is not less valid, in the same way that having a lesson plan doesn't ensure that it is followed or effectively taught. It comes down to teacher capability, intentionality, and competence.

For example: We recently purchased several inexpensive instruments. We do not have a curriculum that we follow, but we do choose to be responsible with these items to make sure they are well used and that the educational value is maximized. I taught our children to use each of the instruments. We also looked up YouTube instructional videos for the instruments and music theory. We played worship music and other songs, and they took turns on the different instruments, playing along. We plan to continue doing this on an ongoing basis. Having the instruments around stirs curiosity about music. They often initiate these informal lessons with their interest and questions.

The reimbursement request for this purchase was denied. They wanted curriculum submitted for it. We don't have curriculum. We choose not to follow curriculum or write up lesson plans. I provided an explanation of our plan for use in the comments, but that was not sufficient.

I have a Master's in Education, and could write up a lesson plan for this, but this takes time that we don't have right now. I would be writing up formal plans just for the purpose of reimbursement, rather than out of need or usefulness for instruction, and they would essentially be showing the same things that I already state in my descriptions.

I have found that the most effective way for us to educate is in a Spirit-led, student interest driven, and spontaneous way. I can't explain following the Holy Spirit to a reviewer, for the purpose of justification, but He sure does show me each day what needs to be taught and how, in a way is better than any written plan I might have or prepare.

We do a lot of tracking of what we have done, and periodic reviews, to ensure that we make progress across the board in all desired areas. We just don't want or need lesson plans and formal curriculum.

So, my suggestion is to allow parents to submit explanations of how they plan to use the purchase, rather than requiring formal structure, curriculum, or lesson plans if they don't educate that way.

Thank you for reading through and considering this feedback. We appreciate this program and what it has allowed us to be able to do to enhance our child's learning environment.

Respectfully,

Christie Moon

Division Response: Comment considered, no changes made. The general concern of this comment is that the rule will act as a constraint to the flexibility that home-schooling parents have in the State of Arkansas. The division respectfully submits that this concern fails to distinguish between the law governing home schooling, which is unchanged, and the necessary accountability to protect the expenditure of public funds if the home school parents' voluntary utilizes EFA dollars. Likewise, if a parent chooses to participate in the EFA program, they continue to be able to supplement their home school education with items not funded under the rule, they simply must do so at their own expense.

Commenter Name: Laura Farrell, 04/04/2026

Comment: To whom it may concern, I am writing in regards to the proposed changes to rules for the Arkansas EFA program. The purpose of this rule, as stated (https://dese.ade.arkansas.gov/.../6CARpt.35-_Agency_Draft...), is to provide greater educational opportunities for the students of Arkansas and for parents as they seek educational solutions and curricula that fit the needs of their families, and I am highly concerned that the proposed rule changes will do the opposite.

CORE CURRICULAR OR CO-CURRICULAR ACTIVITIES

The wording of these proposed changes seems to imply that there is a clear distinction between core curricular activities and co-curricular activities and classifies subjects such as fine arts, STEM, world languages, and career education as co-curricular subjects; however, the ADE has a separate document for public schools that lists each of these categories on the list of required high school courses (https://dese.ade.arkansas.gov/.../AR_Thirty-Eight...).

Section 6(B) under 6 CAR § 35-102. Definitions. is entirely subjective. The listed classes could be considered either core curricular or co-curricular, depending on the individual student and their educational trajectory. If I, as a homeschool teacher, decide to teach my child about STEM as part of their core curriculum within regular instructional hours in our home, then EFA funding should cover the curriculum and educational supplies for that in home class. If public school students are to have access to these classes and educational supplies, there should be equal opportunity for homeschoolers to have access to these classes and supplies. Online classes are not sufficient to teach many subjects that need hands-on learning and experience, and families who are lower income and/or live in more rural areas may not have access to a variety of in-person classes with outside instructors. In addition, not all homeschool families desire to outsource their children's education through co-curricular classes. Many parents are fully equipped to teach the classes on the ADE list above without outsourcing those classes to a "professional." Requiring a fixed, pre-written syllabus imposes an unnecessary and developmentally inappropriate structure—especially for younger students—and creates a barrier to the very adaptability that makes homeschooling effective. This requirement does not align with current Arkansas law and risks excluding legitimate educational approaches simply because they do not mirror a traditional classroom model.

ORDINARY AND NECESSARY EXPENSE CRITERIA

Another proposed rule concern is the addition of 6 CAR § 35-114. Ordinary Expense—Criteria. And 6 CAR § 35-115. Necessary Expense—Criteria.

Unless the ADE intends to implement a requirement for career course trajectory to be mapped out for each individual student starting in elementary grades, the ability to make informed decisions regarding what educational expenses directly support said student's career progress and preparation seems impossible. It is unreasonable to expect, for example, a 7th grader to know whether or not an educational course is meeting a career-training goal. In fact, many of the required core classes do not actually prepare students for their future careers and once the student has passed the required class, they do not use the material again in the future. Once again, the proposed rules in this section are subjective to information and interpretation. Implementation of these rules would require a lot more resources from the ADE and create hassle and frustration for families as they seek educational solutions based on their students needs.

These terms are inherently subjective and insufficiently defined. What is considered necessary or ordinary for one student may not be for another, particularly in a homeschool setting where education is tailored to the individual. Additionally, the exclusion of "hobby-based" activities is problematic and contradictory. Many career paths begin as interest-driven pursuits. Activities such as photography, aviation, 3D printing, or athletics may initially appear recreational but often serve as the foundation for future careers or entrepreneurial opportunities.

This ambiguity creates a system where approval of expenses may vary widely depending on the individual reviewer. One family may receive approval for an educational tool or activity, while another is denied for the same request. This lack of consistency not only creates confusion but also introduces inequity and uncertainty for families trying to comply in good faith.

TECHNOLOGY CAP

In addition, the new proposal states (related to the $1,000 cap on technology purchases) (page 11): "Participating student must demonstrate to the Department of Education's satisfaction that there is a specific private school requirement, institution of higher education requirement, or that the technology is deemed necessary for the participating student by a qualified professional in order to exceed one thousand dollars ($1,000) in aggregate annual costs for technological devices."

Unless they define homeschool parents as "qualified professionals," this is extremely limiting to our homeschooling abilities. For example, the Macbook Air, a mid-range model with the smallest screen and lowest specifications starts at $1099, and many quality Windows laptops also cost more than $1,000. High school students especially should not be required to purchase the cheapest computer available if it will not effectively run the software needed for their current coursework or career-related interests. Even if a homeschool student was somehow able to get one of these approved, there would be no budget left for headphones, external keyboard, etc.

For this specific topic, I would like to:

1. Request that homeschool parents be included in the definition of a "qualified professional." As the primary educators, parents are best positioned to determine what technology is necessary for their child's specific curriculum and learning path. I can understand needing to give justification, but we as homeschool educators are just as qualified as private school teachers to request specific technology.

2. Suggest that the $1,000 annual cap be increased and indexed for inflation. In 2026, $1,000 does not go far when purchasing a reliable laptop, peripherals, and other technological equipment that need to last a student for several years. Especially for a first year student who is starting from scratch.

ROLLOVER LIMITS

I would like to express concern about the proposed cap on EFA rollover funds. One of the greatest benefits of the EFA program is the flexibility it provides families to plan for both current and future educational needs. Reducing the rollover cap from $20,000 to $8,500 significantly limits a family's ability to save for larger, less frequent expenses such as curriculum transitions, specialized programs, tutoring, dual credit enrollment opportunities, or other high-cost educational opportunities. Educational needs are not always evenly distributed year to year, and this change undermines the long-term planning that many families rely on. Everything is more expensive at the high school level and our students deserve those opportunities as well.

In summary, the proposed rules:

- Introduce requirements that exceed the scope of Arkansas homeschool law
- Impose an institutional model onto a flexible, parent-directed form of education
- Rely on subjective standards that invite inconsistent and inequitable enforcement
- Restrict access to legitimate educational opportunities, including experience-based learning
- Create unnecessary administrative and compliance burdens for families and ADE employees

Thank you for your attention to my concerns, and those of many other Arkansas students and parents. We appreciate your time and effort to provide educational resources to Arkansas children!

Blessings!
~Laura Farrell

Division Response: The general concern of this comment is that the rule will act as a constraint to the flexibility that home-schooling parents have in the State of Arkansas. The division respectfully submits that this concern fails to distinguish between the law governing home schooling, which is unchanged, and the necessary accountability to protect the expenditure of public funds if the home school parents' voluntary utilizes EFA dollars. Likewise, if a parent chooses to participate in the EFA program, they continue to be able to supplement their home school education with items not funded under the rule, they simply must do so at their own expense.

Qualified Instructor: Comment considered, no changes made. The comment expresses concern regarding the requirement that a co-curricular course must be taught by a qualified teacher or instructor and requests changes be made to clarify the rule does not prevent the parents from serving as the instructor. The division wishes to clarify that this rule defines the scope of spending with respect to program funds and in no way restricts the liberty of home school parents to teach courses. However, one of the core policies of this rule is that program funds cannot be paid as labor to the parents of participating students. 6 C.A.R. § 35-111(a)(2)(E)(ii). Instructional materials can be purchased pursuant to other provisions of the rule and utilized by the parents; however, the provision regarding co-curricular courses is included in the rule to address situations where an instructor is hired to teach that material.

Sports: With respect to sports, a change was made from the prior version of the rule amendment that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education.

The division respectfully rejects the premise that the goal of the EFA program in the homeschool context is or should be to provide equity between public or private schools and homeschooling. The goal of the EFA program is to support parents in offering a distinct homeschooling experience by ensuring parents have access to curriculum and equipment necessary to provide high quality education. This purpose of homeschooling is to provide an experience distinct from the public or private schools.

The goal of the EFA program is not to recreate the public school experience. A homeschool student is not prohibited from participating in competitive sports and may do so through a program outside of a public school or at his or her resident public school under A.C.A. § 6-15-509 commonly referred to as the Tim Tebow law.

Ordinary and Necessary: Comment considered, no changes made. Regarding the ordinary and necessary analysis, the rule amendment seeks to formalize a necessary exercise of discretion by the division when determining whether an expense is allowable. For example, a Bunsen burner would be a qualifying expense, but it would not be necessary for the education of a kindergarten student. Likewise, the book Atlas Shrugged would be a qualifying expense, but it would not be ordinary to purchase a $1,800 first edition of the text. Allowing these hypothetical expenses to be funded with EFA dollars would be to allow program participants to unjustly enrich themselves in clear contradiction to the intent of the law. Putting this analysis in the text of the rule clarities for the division and the program participants how distinctions of this nature will be made.

***Preapproval*:** Comment considered, no changes made. The current version of the rule requires all expenses be preapproved in order to be eligible for reimbursement. 6 CAR § 35-111(a)(2)(F). The proposed language is designed to provide added flexibility to parents for the least controversial category of expenses. If a program participant is concerned about whether a expense falls within the exception for preapproval, the participant can reach out to the department or request preapproval.

Commenter Name: Phyllis Norris, 04/03/2026

Comment: Hello,

I am writing as a former K–12 counselor who served three years in the Gould Public School District before moving to the White Hall District. The contrast between these two districts was not only noticeable—it was deeply concerning.

During my time in Gould, I administered student assessments that revealed significant gaps in exposure and experience. For instance, some students were unfamiliar with the concept of an escalator. At the time, the only escalator in Arkansas was located at Park Plaza Mall in Little Rock. This raises a critical issue: many children in rural Arkansas simply do not have access to the same experiences as those in more urban areas.

In another instance, when asked what they would do if they saw smoke coming from a neighbor's home, one student responded that they would go over because they assumed it was a barbecue.

This illustrates not a lack of intelligence, but a lack of exposure to basic emergency concepts such as calling firefighters. These children rely heavily on their immediate communities, often without the broader awareness many of us take for granted.

It is from this perspective that I express my deep concern about the LEARNS Act. While it is presented as expanding educational opportunity, the reality is that it does not serve all children equally. Students in rural and low-income areas often have no meaningful access to private schools. In many cases, such schools do not exist nearby. Even when they do, transportation challenges and financial constraints—especially for single-parent households—make attendance impractical or impossible.

As a result, public funds intended to support all students are instead disproportionately benefiting those who already have access to private education. This raises serious concerns about equity and fairness.

I am also concerned that the long-term impact of this legislation may be increased segregation within our education system, potentially leding to costly and time-consuming legal challenges for the state.

I respectfully urge you to consider the following actions:

- Require public reporting of the racial and demographic composition of all public and private schools receiving state funds
- Provide a statewide map showing the locations of private schools to clearly illustrate access gaps
- Reevaluate funding structures to ensure that all children—regardless of location or income—have equal educational opportunities

Taxpayer dollars should not support a system that only some children can realistically access. Every child in Arkansas deserves a fair and equal chance at a quality education.

I ask that you carefully consider the needs of students in rural and underserved communities when evaluating the impact of the LEARNS Act.

Sincerely,
Phyllis Norris

Division Response: Comment considered, no changes made.

Commenter Name: Holly Hurn, 04/03/2026

Comment: Good day!

To whom it may concern, I am writing in regards to the proposed changes to rules for the Arkansas EFA program. The purpose of this rule, as stated (https://dese.ade.arkansas.gov/Files/6CARpt.35-_Agency_Draft_-_PC2_Legal.pdf), is to provide greater educational opportunities for the students of Arkansas and for parents as they seek educational solutions and curricula that fit the needs of their families, and I am highly concerned that the proposed rule changes will do the opposite.

The wording of these proposed changes seems to imply that there is a clear distinction between core curricular activities and co-curricular activities and classifies subjects such as fine arts, STEM, world languages, and career education as co-curricular subjects; however, the ADE has a separate document for public schools that lists each of these categories on the list of required high school courses (https://dese.ade.arkansas.gov/Files/AR_Thirty-Eight_Required_High_School_Courses__LS.pdf).

Section 6(B) under 6 CAR § 35-102. Definitions. is entirely subjective. The listed classes could be considered either core curricular or co-curricular, depending on the individual student and their educational trajectory. If I, as a homeschool teacher, decide to teach my child about STEM as part of their core curriculum within regular instructional hours in our home, then EFA funding should cover the curriculum and educational supplies for that in home class. If public school students are to have access to these classes and educational supplies, there should be equal opportunity for homeschoolers to have access to these classes and supplies. Online classes are not sufficient to teach many subjects that need hands-on learning and experience, and families who are lower income and/or live in more rural areas may not have access to a variety of in-person classes with outside instructors. In addition, not all homeschool families desire to outsource their children's education through co-curricular classes. Many parents are fully equipped to teach the classes on the ADE list above without outsourcing those classes to a "professional." Requiring a fixed, pre-written syllabus imposes an unnecessary and developmentally inappropriate structure—especially for younger students—and creates a barrier to the very adaptability that makes homeschooling effective. This requirement does not align with current Arkansas law and risks excluding legitimate educational approaches simply because they do not mirror a traditional classroom model.

Another proposed rule concern is the addition of 6 CAR § 35-114. Ordinary Expense—Criteria. And 6 CAR § 35-115. Necessary Expense—Criteria.

Unless the ADE intends to implement a requirement for career course trajectory to be mapped out for each individual student starting in elementary grades, the ability to make informed decisions regarding what educational expenses directly support said student's career progress and preparation seems impossible. It is unreasonable to expect, for example, a 7th grader to know whether or not an educational course is meeting a career-training goal. In fact, many of the required core classes do not actually prepare students for their future careers and once the student has passed the required class, they do not use the material again in the future. Once again, the proposed rules in this section are subjective to information and interpretation. Implementation of these rules would require a lot more resources from the ADE and create hassle and frustration for families as they seek educational solutions based on their students needs.

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education is tailored to the individual. Additionally, the exclusion of "hobby-based" activities is problematic and contradictory. Many career paths begin as interest-driven pursuits. Activities such as photography, aviation, 3D printing, or athletics may initially appear recreational but often serve as the foundation for future careers or entrepreneurial opportunities.
This ambiguity creates a system where approval of expenses may vary widely depending on the individual reviewer. One family may receive approval for an educational tool or activity, while another is denied for the same request. This lack of consistency not only creates confusion but also introduces inequity and uncertainty for families trying to comply in good faith.

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- Impose an institutional model onto a flexible, parent-directed form of education
- Rely on subjective standards that invite inconsistent and inequitable enforcement
- Restrict access to legitimate educational opportunities, including experience-based learning
- Create unnecessary administrative and compliance burdens for families and ADE employees

Thank you for your attention to my concerns, and those of many other Arkansas students and parents. We appreciate your time and effort to provide educational resources to Arkansas children!

Sincerely,
Holly Hurn

Division Response: The general concern of this comment is that the rule will act as a constraint to the flexibility that home-schooling parents have in the State of Arkansas. The division respectfully submits that this concern fails to distinguish between the law governing home schooling, which is unchanged, and the necessary accountability to protect the expenditure of public funds if the home school parents' voluntary utilizes EFA dollars. Likewise, if a parent chooses to participate in the EFA program, they continue to be able to supplement their home school education with items not funded under the rule, they simply must do so at their own expense.

Qualified Instructor: Comment considered, no changes made. The comment expresses concern regarding the requirement that a co-curricular course must be taught by a qualified teacher or instructor and requests changes be made to clarify the rule does not prevent the parents from serving as the instructor. The division wishes to clarify that this rule defines the scope of spending with respect to program funds and in no way restricts the liberty of home school parents to teach courses. However, one of the core policies of this rule is that program funds cannot be paid as labor to the parents of participating students. 6 C.A.R. § 35-111(a)(2)(E)(ii). Instructional materials can be purchased pursuant to other provisions of the rule and utilized by the parents;

however, the provision regarding co-curricular courses is included in the rule to address situations where an instructor is hired to teach that material.
Sports: With respect to sports, a change was made from the prior version of the rule amendment that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education.

The division respectfully rejects the premise that the goal of the EFA program in the homeschool context is or should be to provide equity between public or private schools and homeschooling. The goal of the EFA program is to support parents in offering a distinct homeschooling experience by ensuring parents have access to curriculum and equipment necessary to provide high quality education. This purpose of homeschooling is to provide an experience distinct from the public or private schools.

The goal of the EFA program is not to recreate the public school experience. A homeschool student is not prohibited from participating in competitive sports and may do so through a program outside of a public school or at his or her resident public school under A.C.A. § 6-15-509 commonly referred to as the Tim Tebow law.

Ordinary and Necessary: Comment considered, no changes made. Regarding the ordinary and necessary analysis, the rule amendment seeks to formalize a necessary exercise of discretion by the division when determining whether an expense is allowable. For example, a Bunsen burner would be a qualifying expense, but it would not be necessary for the education of a kindergarten student. Likewise, the book Atlas Shrugged would be a qualifying expense, but it would not be ordinary to purchase a $1,800 first edition of the text. Allowing these hypothetical expenses to be funded with EFA dollars would be to allow program participants to unjustly enrich themselves in clear contradiction to the intent of the law. Putting this analysis in the text of the rule clarities for the division and the program participants how distinctions of this nature will be made.

***Preapproval*:** Comment considered, no changes made. The current version of the rule requires all expenses be preapproved in order to be eligible for reimbursement. 6 CAR § 35-111(a)(2)(F). The proposed language is designed to provide added flexibility to parents for the least controversial category of expenses. If a program participant is concerned about whether a expense falls within the exception for preapproval, the participant can reach out to the department or request preapproval.

Commenter Name: Dana Melendrez, 04/03/2026, 8:21 AM

Comment: I disagree with the new proposal for restrictions of the use of federal money used in the LEARNS ACT for homeschoolers. It is unfair to restrict family choices for homeschooling and the use of the federal money in applying it for educational purposes with include sports and

physical activities when traditional school formats clearly have freedom to use it as they please. These proposed restrictions inhibit choices of those choosing to homeschool their children with alternative methods of teaching without appropriate funding. This is biased and unfair. They should have the SAME opportunities as those in traditional schools with the same access to federal funding. This needs to be abolished for sure.

Sincerely Dana Melendrez

Division Response: Comment received, no changes made. The division respectfully states all EFA program funds are state funds and that the program does not utilize any federal funding. Also, these state funds are an entirely separate revenue stream from that used to fund public schools. Furthermore, the division respectfully rejects the premise that the goal of the EFA program in the homeschool context is or should be to provide equity between public or private schools and homeschooling. The goal of the EFA program is to support parents in offering a distinct homeschooling experience by ensuring parents have access to curriculum and equipment necessary to provide high quality education. This purpose of homeschooling is to provide an experience distinct from the public or private schools not to recreate school at home.

Commenter Name: Dana Melendrez, 04/03/2026, 7:59 AM

Comment: The new proposed legislation for the restrictive use of funds used by homeschooling is unfair due to the counterpart of established traditional school programs use the same funds for the same use. I oppose and disagree with such new restrictions of the federal money used for homeschoolers as opposed to the same money used by traditional school. It should remain the same with qualifications of education being the choice of every family having the same rights. It is called freedom of education using the same resources of traditional schools. Sincerely Dana Melendrez

Division Response: Comment received, no changes made. The division respectfully states all EFA program funds are state funds and that the program does not utilize any federal funding. Also, these state funds are an entirely separate revenue stream from that used to fund public schools. Furthermore, the division respectfully rejects the premise that the goal of the EFA program in the homeschool context is or should be to provide equity between public or private schools and homeschooling. The goal of the EFA program is to support parents in offering a distinct homeschooling experience by ensuring parents have access to curriculum and equipment necessary to provide high quality education. This purpose of homeschooling is to provide an experience distinct from the public or private schools not to recreate school at home.

Commenter Name: Moriah L.M. Moore, 04/03/2026

Comment: To Whom It May Concern,

I am writing in regards the proposed changes to the Educational Freedom Account (EFA) rules.

First, I would like to express concern about the proposed cap on EFA rollover funds. One of the greatest benefits of the EFA program is the flexibility it provides families to plan for both current and future educational needs. Reducing the rollover cap from $20,000 to $8,500 significantly limits a family's ability to save for larger, less frequent expenses such as curriculum transitions, specialized programs, tutoring, or other high-cost educational opportunities. Educational needs are not always evenly distributed year to year, and this change undermines the long-term planning that many families rely on.

Second, I strongly disagree with the proposed restriction on using EFA funds for team sports that require tryouts or limit participation based on ability. Public school students benefit from taxpayer-funded athletic programs regardless of team structure, while EFA families would be excluded from accessing similar opportunities using funds specifically designated for their education. Athletics are a valuable part of a well-rounded education, teaching discipline, teamwork, and perseverance. Limiting access based on tryouts creates an unequal standard between public school students and those participating in EFA programs.

Overall, these proposed changes appear to reduce flexibility and create unnecessary barriers for families who are seeking to provide the best possible education for their children. I respectfully urge the Department to reconsider these provisions and maintain policies that support educational choice, equity, and long-term planning.

We would also appreciate clarification regarding the proposed exclusion of expenses considered improvements to real property or household fixtures. While we understand the intent to prevent misuse, some educational activities; particularly in home-based or experiential learning environments naturally involve items that may resemble property improvements but serve a direct educational purpose. For example, gardening infrastructure, small-scale agricultural setups, or workshop spaces are often integral to hands-on learning in subjects such as science, nutrition, and entrepreneurship. We encourage the Department to consider allowances or clear distinctions for items that are primarily educational in function, even if they are affixed or used within the home environment.

Moriah L.M.Moore

Division Response: Comment considered, no changes made. The establishment of an $8,500 rollover cap for program funds was a considered policy which balanced the concerns of the comment with the general demand for program resources. The division determined that a year's worth of funding is a sufficient savings to address the comment's concerns and that any additional unused funds are better used providing other student's access to the program.

With respect to sports, a change was made from the prior version of the rule amendment that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by

ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience. A homeschool student is not prohibited from participating in competitive sports and may do so through a program outside of a public school or at his or her resident public school under A.C.A. § 6-15-509 commonly referred to as the Tim Tebow law.

Finaly, in the context of real property, an improvement or a fixture is a clearly established legal concept which distinguishes personal property from property that becomes a part of real estate. The basic test is if you sold the real estate, would the improvement or fixture be conveyed to the new owner. The division determined that using EFA funds to improve the value of property owners is not an appropriate use of EFA funds. Program participants may utilize funds saved on curriculum or other eligible expenses for the projects described in the comment.

Commenter Name: Miranda Heninger, 04/02/2026

Comment: I am writing as a parent participating in the EFA program. I appreciate the opportunities the program provides for families to tailor education to the individual needs of their children.

As a homeschool family, the flexibility provided through the EFA program has been particularly valuable in allowing us to combine core academic learning with enrichment and real-world experiences.

I do have a concern regarding the language in Section D on page 39 related to reimbursements. The wording appears to suggest that expenses may require approval from the ADE before reimbursement can occur. Requiring pre-approval for routine educational purchases could create delays for families who are trying to secure curriculum, supplies, or educational classes in a timely manner.

Homeschool families often rely on the ability to enroll in community classes, co-ops, and enrichment opportunities that often have limited space and require prompt registration. A pre-approval requirement could make it difficult for families to participate in these opportunities.

I also encourage the ADE to ensure that enrichment opportunities beyond core academic subjects remain clearly allowable uses of EFA funds. Activities such as art, music, sewing, woodworking, and other hands-on classes allow students to apply concepts they are learning in core subjects to real-world skills and experiences.

Team sports are also an important part of many students' education. For my own child, participation in team sports helps develop teamwork, consideration for others, and good sportsmanship—skills that are just as important as academic learning.

I would also encourage the ADE to provide clearer guidance regarding approved expense categories and price limits. In the first year of the program, families were given clearer lists of approved and non-approved items along with general price caps that helped provide guidance for

reasonable purchases. If something fell outside of those parameters, it could be submitted for pre-approval.

This year the language around “necessary and ordinary expenses” and items being priced “within reason” feels much more subjective. Greater clarity around categories and reference price ranges would help families make responsible purchasing decisions while reducing uncertainty about what will ultimately be approved. Clearer guidelines would also help those reviewing and approving requests apply the rules more consistently. There have been instances where an item was approved for one family but declined for another, which makes it difficult for families to know what is expected or allowed.

I respectfully ask that the rules maintain flexibility and provide clear guidance so families can continue to access both academic and enrichment opportunities as part of a well-rounded education.

Miranda Heninger

Division Response: Comment considered, no changes made. The current version of the rule requires all expenses be preapproved in order to be eligible for reimbursement. 6 CAR § 35-111(a)(2)(F). The proposed language is designed to provide the type of added flexibility the comment seeks to obtain by allowing parents to request reimbursement on the least controversial category of expenses. If a program participant is concerned about whether an expense falls within the exception for preapproval, the participant can reach out to the department or request preapproval. Ultimately, preapproval is a protection for the parents which ensures they do not incur costs which are not semibearable under the rule.

Regarding the ordinary and necessary analysis, the rule amendment seeks to formalize a necessary exercise of discretion by the division when determining whether an expense is allowable. For example, a Bunsen burner would be a qualifying expense, but it would not be necessary for the education of a kindergarten student. Likewise, the book Atlas Shrugged would be a qualifying expense, but it would not be ordinary to purchase a $1,800 first edition of the text. Allowing these hypothetical expenses to be funded with EFA dollars would be to allow program participants to unjustly enrich themselves in clear contradiction to the intent of the law. Putting this analysis in the text of the rule clarifies for the division and the program participants how distinctions of this nature will be made.

Commenter Name: Tiffany Richardson, 04/02/2026

Comment: To whom it may concern,

I wanted to voice some concern about the proposed $1000 annual cap on technology purchases. (Many years this may not matter, but if a high schooler needs a more powerful computer for their studies, or a student needs an iPad, headphones, and printer in the same year, it may not be covered.)

The new proposal states (page 11): “Participating student must demonstrate to the Department of Education’s satisfaction that there is a specific private school requirement, institution of higher education requirement, or that the technology is deemed necessary for the participating student by a qualified professional in order to exceed one thousand dollars ($1,000) in aggregate annual costs for technological devices.”

I believe homeschool parents should be deemed as “qualified professionals.” For example, the Macbook Air, a mid-range model with the smallest screen and lowest specifications starts at $1099. If this computer was approved, a homeschool student would have no budget left for headphones, a printer, etc. Here is a comprehensive list of what falls under technological devices as found on pages 10-11 of the proposed rules:

Technological devices include, without limitation:

(a) Text-to-speech tools;

(b) Screen readers;

(c) Adaptive input devices;

(d) Devices or software prescribed to support students with disabilities;

(e) Student industrial devices including laptop computers, desktop computers, Chromebooks, tablets, keyboards, styluses, mice, protective cases,and chargers;

(f) Audio visual equipment for learning tools such as headphones, webcams, microphones, speakers, projectors, smart displays, and document cameras;

(g) Connectivity and remote learning tools such as Wi-Fi hotspots, modems, routers, signal boosters, and external storage devices; and

(h) Printing and scanning equipment such as printers, scanners, and multi-function devices used to complete or submit assignments;

I would like to respectfully express my concerns about the proposed rule changes because I feel that some of these will be detrimental to the EFA program homeschool students.

1. I would like to request that homeschool parents be included in the definition of a "qualified professional." As the primary educators, parents are best positioned to determine what technology is necessary for their child’s specific curriculum and learning path. I can understand needing to give justification, but we as homeschool educators are just as qualified as private school teachers to request specific technology.

2. I would also like to suggest that the $1,000 annual cap be increased and indexed for inflation. In 2026, $1,000 does not go far when purchasing a reliable laptop, peripherals, and other

technological equipment that need to last a student for several years. Especially for a first year student who is starting from scratch.

3. I am concern about the rule changes for team sports. These new rules from the Department of Education would prohibit EFA spending on team sports that require tryouts or that limit participation based on ability. This means that a homeschool student who wants to play basketball for a local school or an organized homeschool league could not pay for their registration fees and other athletic expenses with EFA money even though public schools pay for team sports with state money. This seems very strange and hypocritical.

Thank you for your time. We appreciate all your hard work to make sure this program is successful.

Sincerely,

Tiffany Richardson
Homeschool Mom
Mother of Hezekiah, Ezekiel and Ember Richardson who are all enrolled in the program.

Division Response: Comment considered, no changes made. The comment expresses concern regarding the requirement that a co-curricular course must be taught by a qualified teacher or instructor and requests changes be made to clarify the rule does not prevent the parents from serving as the instructor. The division wishes to clarify that this rule defines the scope of spending with respect to program funds and in no way restricts the liberty of home school parents to teach courses. However, one of the core policies of this rule is that program funds cannot be paid as labor to the parents of participating students. 6 C.A.R. § 35-111(a)(2)(E)(ii). Instructional materials can be purchased pursuant to other provisions of the rule and utilized by the parents; however, the provision regarding co-curricular courses is included in the rule to address situations where an instructor is hired to teach that material.

The comment also objects to the limitation of technology expenses, with some exceptions, to $1,000 a year. This limitation is designed to ensure that equipment and devices are ancillary expenditures and that the large majority of program funds are devoted to substantive academic materials or instruction.

With respect to sports, a change was made from the prior version of the rule amendment that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience. A homeschool student is not prohibited from participating in competitive sports and may do so through a program outside of a public school or at his or her resident public school under A.C.A. § 6-15-509 commonly referred to as the Tim Tebow law.

Commenter Name: Beverly Hahn, 04/02/2026

Comment: Hello and good day to whomever this may concern,

My name is Beverly Hahn and I am responding to the new proposed rule changes for the AR EFA program and to add a few of my own suggestions based on poor experience within the program. First I think the language should be changed, as it seems like it is stating we parents cannot teach our children ourselves. Second, I think the new cap definitions of 8500 is too low. We cannot be told to try to be good shepherds and then also feel this pressure to also spend all of it. Honestly in lower education less is needed. If the program continues and we stay in for multiple more years I could see that cap being problematic for us.

Also, I would bring to your attention that we parents rely HEAVILY on reimbursements or face 15% upcharges via the classwallet marketplace, direct pay still has no search bar, and if we want to find something it takes 3 websites and a dream to find. I would propose that when rules change that items purchased before that date are still reimbursed. Nothing in the government is instinatious so asking for this to be, and having us parents fit the bill for previously approved items that are changed with little to no warning, is not only problematic but rude. To expect us to not be reimbursed for these items while wait times for reimbursements are over a month and a half long is unreasonable, and past the date of most returns. I don't think in this we parents are thought of at all. This is an ongoing issue that can affect us parents who have less money but are having to put it forth anyway to avoid outrageous upcharges. The preapproval system was not available to us until recently so this has already affected multiple families. It also makes one nervous if one thing was approved yesterday for one person it may not be tomorrow for another.

I do think this program is amazing, and it has helped my child so much, I think changes are needed, maybe just not the ones you've proposed.

Thank you for your time,

Beverly Hahn

Division Response: Comment considered, no changes made. Comment considered, no changes made. The comment expresses concern regarding the requirement that a co-curricular course must be taught by a qualified teacher or instructor and requests changes be made to clarify the rule does not prevent the parents from serving as the instructor. The division wishes to clarify that this rule defines the scope of spending with respect to program funds and in no way restricts the liberty of home school parents to teach courses. However, one of the core policies of this rule is that program funds cannot be paid as labor to the parents of participating students. 6 C.A.R. § 35-111(a)(2)(E)(ii). Instructional materials can be purchased pursuant to other provisions of the rule and utilized by the parents; however, the provision regarding co-curricular courses is included in the rule to address situations where an instructor is hired to teach that material.

Regarding reimbursements, the current version of the rule requires all expenses be preapproved in order to be eligible for reimbursement. 6 CAR § 35-111(a)(2)(F). The proposed language is

designed to provide added flexibility to parents for the least controversial category of expenses. If a program participant is concerned about whether an expense falls within the exception for preapproval, the participant can reach out to the department or request preapproval.

Commenter Name: Adam Parker, 04/02/2026, 6:22 PM

Comment: To Whom It May Concern,

I am writing to formally express my opposition to the proposed changes to the Arkansas EFA Program. As a parent of rising high schoolers as well as a younger autistic child, the proposed limits of technology coverage will negatively impact my children's well being and ability to succeed.

My specific concerns include this paragraph on page 11:

“Participating students must demonstrate to the Department of Education’s satisfaction that there is a specific private school requirement, institution of higher education requirement, or that the technology is deemed necessary for the participating student by a qualified professional in order to exceed one thousand dollars ($1,000) in aggregate annual costs for technological devices.”

Unless the ADE choses to define homeschool parents as “qualified professionals,” this is extremely limiting!

For example, the Macbook Air, a mid-range model with the smallest screen and lowest specifications starts at $1099. Even a homeschool student was somehow able to get it approved, there would be no budget left for headphones, a printer, etc. Especially with regards to my autistic son, the needs for technology can far exceed this somewhat arbitrary limit.

This list of what falls under technological devices as found on pages 10-11 of the proposed rules:

Technological devices include, without limitation:

(a) Text-to-speech tools;

(b) Screen readers;

(c) Adaptive input devices;

(d) Devices or software prescribed to support students with disabilities;

(e) Student industrial devices including laptop computers, desktop computers, Chromebooks, tablets, keyboards, styluses, mice, protective cases, and chargers;

(f) Audio visual equipment for learning tools such as headphones, webcams, microphones, speakers, projectors, smart displays, and document cameras;

(g) Connectivity and remote learning tools such as Wi-Fi hotspots, modems, routers, signal boosters, and external storage devices; and

(h) Printing and scanning equipment such as printers, scanners, and multi-function devices used to complete or submit assignments;

I would like to ask for the following to be considered:

1. I would ask that homeschool parents be included in the definition of a "qualified professional." As the primary educators, parents are best positioned to determine what technology is necessary for our child's specific curriculum and learning path. I can understand needing to give justification, but we as homeschool educators are just as qualified as private school teachers to request specific technology.

2. I ask that the $1,000 annual cap be increased for the initial approval as well as being indexed for inflation. In 2026, $1,000 does not go far when purchasing a reliable laptop, peripherals, and other technological equipment that need to last a student for several years. Especially for a first year student who is starting from scratch. Adding an indexing for inflation gives an option for these numbers staying reasonable to the increased costs of technology.

Thank you for your consideration and for reading my comments.

Sincerely,

-Adam Parker
479-871-9113
adameparker@gmail.com

Division Response: Comment considered, no changes made. The phrase "qualified professional" has a natural meaning that the individual making the determination is employed and has expertise in the relevant subject matter. This is intended to refer to doctors, therapist or other similar individuals to account for unusual circumstances technology is needed to overcome an exceptional circumstance.

The comment also objects to the limitation of technology expenses, with some exceptions, to $1,000 a year. This limitation is designed to ensure that equipment and devices are ancillary expenditures and that the large majority of program funds are devoted to substantive academic materials or instruction.

Commenter Name: Adam Parker, 04/02/2026, 5:54 PM

Comment: To Whom It May Concern,

I am writing to formally express my opposition to the proposed changes to the Arkansas EFA

Program. As a parent of an autistic child whom I homeschool, these proposed rules would directly and negatively impact my son's education and well-being.

I have already experienced the consequences of overly restrictive interpretation under this program. Despite providing documentation from my son's therapist explicitly supporting the educational value of a requested purchase for his specific needs, that purchase was denied. This is exactly the kind of inconsistent, subjective enforcement that the proposed rule language will make worse - not better.

My specific concerns with the proposed rules are as follows:

The definition of a "course" requiring a predetermined syllabus fails to account for the reality of educating a child with autism. Instruction must be flexible and responsive to my son's needs, pacing, and circumstances. A rigid, pre-written syllabus is not just impractical - it is contrary to what his therapists and educators recommend.

The requirements for "co-curricular courses" effectively sideline parents as primary educators. I bring direct knowledge of my son's developmental needs to his education every day. These rules would require a level of formal credentialing and structured design that ignores the individualized, relationship-based learning that is most effective for autistic students.

The exclusion of activities deemed "hobby-based" is particularly harmful for students with autism, for whom interest-driven learning is often the most meaningful and effective pathway to skill development, social engagement, and future independence.

The vague definitions of "necessary" and "ordinary" create a system where approval depends on the individual reviewer rather than the child's documented needs - even when that documentation comes from a licensed therapist.

Pairing these subjective standards with punitive consequences such as repayment requirements and program removal places families like mine in an impossible position. We are making good-faith, therapist-supported decisions for our children and still risk penalties.

I urge the Department to reconsider these proposed changes. Homeschool families - especially those educating children with disabilities - deserve clear, fair, and flexible standards that reflect the individualized nature of home education.

Thank you for considering my comments,

Sincerely,

-Adam Parker
479-871-9113
adameparker@gmail.com

Division Response: Comment considered, no changes made. The general concern of this comment is that the rule will act as a constraint to the flexibility that home-schooling parents have in the State of Arkansas. The division respectfully submits that this concern fails to distinguish between the law governing home schooling, which is unchanged, and the necessary accountability to protect the expenditure of public funds if the home school parents' voluntary utilizes EFA dollars. Likewise, if a parent chooses to participate in the EFA program, they continue to be able to supplement their home school education with items not funded under the rule, they simply must do so at their own expense.

The comment expresses concern regarding the requirement that a co-curricular course must be taught by a qualified teacher or instructor and requests changes be made to clarify the rule does not prevent the parents from serving as the instructor. The division wishes to clarify that this rule defines the scope of spending with respect to program funds and in no way restricts the liberty of home school parents to teach courses. However, one of the core policies of this rule is that program funds cannot be paid as labor to the parents of participating students. 6 C.A.R. § 35-111(a)(2)(E)(ii). Instructional materials can be purchased pursuant to other provisions of the rule and utilized by the parents; however, the provision regarding co-curricular courses is included in the rule to address situations where an instructor is hired to teach that material.

Regarding the ordinary and necessary analysis, the rule amendment seeks to formalize a necessary exercise of discretion by the division when determining whether an expense is allowable. For example, a Bunsen burner would be a qualifying expense, but it would not be necessary for the education of a kindergarten student. Likewise, the book Atlas Shrugged would be a qualifying expense, but it would not be ordinary to purchase a $1,800 first edition of the text. Allowing these hypothetical expenses to be funded with EFA dollars would be to allow program participants to unjustly enrich themselves in clear contradiction to the intent of the law. Putting this analysis in the text of the rule clarities for the division and the program participants how distinctions of this nature will be made.

Commenter Name: Jessica Wise, 04/02/2026

Comment: Dear Arkansas Department of Education,

I am writing as a parent and Education Freedom Account recipient to formally submit my concerns regarding the proposed EFA rule changes.

I strongly disagree with the proposed restrictions on homeschool families, particularly the limitation on the use of EFA funds for team sports and the reduced rollover balance cap.

First, prohibiting EFA spending on team sports that require tryouts or limit participation based on ability is unfair to homeschool students. Public schools are permitted to use state funds to support athletics, including competitive sports programs. Homeschool students should receive equal treatment when participating in similar educational and developmental opportunities. Athletics are not merely recreational; they support physical health, teamwork, discipline, leadership, responsibility, and social development.

For many homeschool families, sports programs through local schools and community organizations are one of the few structured opportunities for students to engage with peers in a team setting. Restricting these opportunities creates an inequity between public school students and homeschool students, despite both being supported through state educational funding.

Second, reducing the rollover cap significantly limits a family's ability to plan responsibly for future educational needs. Many homeschool families intentionally save funds across multiple years for larger educational expenses, including advanced curriculum, technology, tutoring, testing, therapies, dual enrollment, or specialized programs. Lowering the rollover amount creates unnecessary financial pressure and reduces the flexibility that makes this program effective.

Families who homeschool do so because we are making intentional decisions based on the best interests of our children. Many parents have chosen this path because traditional school systems are not meeting their child's academic, emotional, or developmental needs. Parents take on the role of teacher, administrator, mentor, and advocate, often without compensation, because we are committed to providing the best possible education.

Homeschooling is a legitimate educational setting, and families participating in the EFA program should be treated with the same fairness and respect afforded to traditional schools.

I respectfully urge the Department to reconsider these proposed changes and preserve flexibility and equitable access for homeschool families.

Sincerely,
A Concerned Parent

Division Response: Comment considered, no changes made. The general concern of this comment is that the rule will act as a constraint to the flexibility that home-schooling parents have in the State of Arkansas. The division respectfully submits that this concern fails to distinguish between the law governing home schooling, which is unchanged, and the necessary accountability to protect the expenditure of public funds if the home school parents' voluntary utilizes EFA dollars. Likewise, if a parent chooses to participate in the EFA program, they continue to be able to supplement their home school education with items not funded under the rule, they simply must do so at their own expense.

With respect to sports, a change was made from the prior version of the rule amendment that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience. A homeschool student is not prohibited from participating in competitive sports and may do so

through a program outside of a public school or at his or her resident public school under A.C.A. § 6-15-509 commonly referred to as the Tim Tebow law.

Finally, the establishment of an $8,500 rollover cap for program funds was a considered policy which balanced the concerns of the comment with the general demand for program resources. The division determined that a year's worth of funding is a sufficient savings to address the comment's concerns and that any additional unused funds are better used providing other student's access to the program.

Commenter Name: Andrea Greer, 04/02/2026

Comment: I am writing to express my concerns about the potential rule changes to the Educational Freedom Account (EFA) program, particularly as they relate to homeschooling families.

Arkansas has long been recognized as one of the few states that truly respects the freedom and flexibility of homeschooling. Many families have chosen to relocate here specifically because of our state's strong commitment to educational liberty. These proposed changes risk eroding that freedom and represent the very outcome that many homeschooling families feared when the EFA program was first introduced.

The purpose of the EFA program should be to expand educational options and support individualized learning — not to reshape homeschooling to mirror traditional public schooling. This program has been a tremendous blessing to countless Arkansas families, allowing parents to provide a customized education that meets their children's unique needs and learning styles.

While I understand the need for appropriate oversight to ensure funds are used for educational purposes, I urge you to remember the core principle behind the program: **Educational Freedom**. Overly restrictive regulations could undermine the very benefits that make personalized education so effective.

I respectfully ask that any new rules preserve the flexibility that has made Arkansas a leder in homeschooling freedom and that has drawn so many families to our state.

Thank you for your time and consideration. I would welcome the opportunity to discuss this further if possible.

Sincerely,

Andrea Greer
Rogers, AR

Division Response: Comment considered, no changes made. The general concern of this comment is that the rule will act as a constraint to the flexibility that home-schooling parents have in the State of Arkansas. The division respectfully submits that this concern fails to distinguish between the law governing home schooling, which is unchanged, and the necessary accountability

to protect the expenditure of public funds if the home school parents' voluntary utilizes EFA dollars. Likewise, if a parent chooses to participate in the EFA program, they continue to be able to supplement their home school education with items not funded under the rule, they simply must do so at their own expense.

Commenter Name: Erika Glenn, 04/02/2026

Comment: I have read through the proposed draft and while I am happy about some things, there are some changes that concern me.

The exclusion of sports that "restrict or limit participation based on tryouts or ability" makes absolutely no sense. This is effectively a limit on the majority of sports, particularly team sports. The benefits of working together as a team and getting exercise are well documented. It is also an important part of American culture, particularly the childhood experience. The vast majority of sports start off as open to all, and then only in the later years or upper levels require tryouts, or limit based on ability. This rule would deny athletes the ability to progress in their chosen sport. I also think it is good for children's characters to see their hard work and motivation to practice pay off. There are important parallels here for how life works (work hard, study hard, etc). Public high schools also use tryouts and ability to create their teams. These teams are funded at least in part by the school. I believe this rule is unfair and discriminates against homeschoolers.

The new limit of 8,500 in an EFA account. My understanding is that the change was made because the State wanted those funds for other uses, rather than just sitting unused in one individual's account. Parents are now going to use up as much of their funds each year as they can. I know a few families who chose not to use their funds this year, but it was because they were saving for university classes. They are hoping that their children will double enroll in their high school years. If the state is wanting to claim unused funding, I think it is better to see if children actually end up taking those classes. As it is, the new rule creates an incentive to spend. Which, if that is the intent (more money spent on the younger years, etc), I think is fine. However, many parents will see this as government overreach telling them they cannot use funds on university courses.

6 CAR 35-111 (d) says that parents must receive pre-approval for anything that is not a core educational expense.

This is extremely problematic for me. My 7 year old's interests change rapidly. I try to pivot quickly to make sure we are able to follow his passions and incorporate them into our schooling. Typically, 1 month is the fastest that the EFA team can reimburse something. During peak times, such as when new funds drop, this time can be doubled or even tripled. If I have to wait that long, my student will have likely lost interest and moved on to something else by the time we receive approval. Or, in some cases where things are seasonal (such as nature study related or special time limited events like art exhibits, workshops, etc) the opportunity is simply gone. I much prefer being able to purchase something at the time it is needed and then submit for reimbursement. I fully understand that there is a risk that these items may be denied if I misunderstand the EFA guidelines. However, it is much more important that we do not spend our time waiting for approval.

6 CAR 35-117 (b) says that "Expenses shall be evaluated in context, with consideration for the student's age, grade, and developmental needs"

In theory, this should be fine. My concern is whether this penalizes parents for buying curricula ahead of time. Especially now that there is a possibility of funds not accumulating over time I feel an incentive to buy items I may need for the future. I also worry whether this will create a problem for homeschool students that are either advanced or mixed level. Will parents be subjected to undue scrutiny if their child is outside the norm?

6 CAR 35-117 (d) says that " Expenses that are primarily recreational, hobby-based, or personal-skill-focused shall not be approved unless directly tied to a structured instructional program with clear academic or career-preparation objective"

Again, I think the idea of this is fine, but I see some potential for problems. Many art and STEM projects such as robotics are fairly open-ended. In fact, where art is involved the objective may be something as simple as exploring the materials. In this context, I could see these activities as potentially not having enough of a "structured instructional program" or "career-preparation." This is particularly relevant for the Arts which are often considered hobbies or recreational in nature.

I am a big fan of the LEARNS Act and the opportunities it brings to our home school family. Thank you for reading.
Erika Glenn

Division Response:

Sports: With respect to sports, a change was made from the prior version of the rule amendment that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education.

$8,500.00 Rollover Cap: Comment considered, no changes made. The establishment of an $8,500 rollover cap for program funds was a considered policy which balanced the concerns of the comment with the general demand for program resources. The division determined that a year's worth of funding is a sufficient savings to address the comment's concerns and that any additional unused funds are better used providing other student's access to the program.

***Preapproval*:** Comment considered, no changes made. The current version of the rule requires all expenses be preapproved in order to be eligible for reimbursement. 6 CAR § 35-111(a)(2)(F). The proposed language is designed to provide added flexibility to parents for the least controversial category of expenses. If a program participant is concerned about whether a expense falls within the exception for preapproval, the participant can reach out to the department or request preapproval.

Commenter Name: Amy Koogler, 04/02/2026

Comment: I appreciate the effort being made to provide guidance around homeschooling, but I have concerns that several of the proposed rules move beyond what Arkansas homeschool law was originally intended to address. As written, they appear to shift homeschooling toward a more standardized, institutional framework rather than preserving the flexibility that defines home education for many families.

One area that stands out is the proposed definition of a "course" as requiring a predetermined syllabus. Homeschooling often operates differently than a traditional classroom setting, allowing parents to adjust instruction based on a child's progress, interests, and learning style. Requiring a fixed syllabus applies a school-based structure to an educational model that is intentionally designed to be adaptable.

I am also concerned about the language surrounding "necessary" and "ordinary" expenses, along with the broader definition of "qualifying expenses." These terms are open to interpretation and currently lack clear parameters. Without more precise definitions, families may struggle to understand expectations or apply the rules consistently, even when attempting to comply responsibly.

My hope is that any final guidelines will respect both the legal framework already in place and the unique nature of homeschooling, which relies on parental discretion and flexibility to meet individual student needs.

Thank you for your time and consideration.

Amy Koogler

Division Response: Comment considered, no changes made. The general concern of this comment is that the rule will act as a constraint to the flexibility that home-schooling parents have in the State of Arkansas. The division respectfully submits that this concern fails to distinguish between the law governing home schooling, which is unchanged, and the necessary accountability to protect the expenditure of public funds if the home school parents' voluntary utilizes EFA dollars. Likewise, if a parent chooses to participate in the EFA program, they continue to be able to supplement their home school education with items not funded under the rule, they simply must do so at their own expense.

The comment expresses concern regarding the requirement that a co-curricular course must be taught by a qualified teacher or instructor and requests changes be made to clarify the rule does not prevent the parents from serving as the instructor. The division wishes to clarify that this rule defines the scope of spending with respect to program funds and in no way restricts the liberty of home school parents to teach courses. However, one of the core policies of this rule is that program funds cannot be paid as labor to the parents of participating students. 6 C.A.R. § 35-111(a)(2)(E)(ii). Instructional materials can be purchased pursuant to other provisions of the rule

and utilized by the parents; however, the provision regarding co-curricular courses is included in the rule to address situations where an instructor is hired to teach that material.

Regarding the ordinary and necessary analysis, the rule amendment seeks to formalize a necessary exercise of discretion by the division when determining whether an expense is allowable. For example, a Bunsen burner would be a qualifying expense, but it would not be necessary for the education of a kindergarten student. Likewise, the book Atlas Shrugged would be a qualifying expense, but it would not be ordinary to purchase a $1,800 first edition of the text. Allowing these hypothetical expenses to be funded with EFA dollars would be to allow program participants to unjustly enrich themselves in clear contradiction to the intent of the law. Putting this analysis in the text of the rule clarities for the division and the program participants how distinctions of this nature will be made.

Commenter Name: Margaret Samons, 04/02/2026

Comment: I agree with the below comments:

The inconsistency with reimbursements is both frustrating and defeating to the homeschool parent.

The language and structure of these proposed changes raise significant issues that I believe warrant careful reconsideration.

At the heart of my concern is that these rules appear to extend beyond the scope of Arkansas homeschool law and, in practice, redefine homeschooling into a more rigid, institutional model that does not reflect how home education functions or why families choose it.

One example is the definition of a "course" as requiring a predetermined syllabus. Homeschooling is intentionally flexible and individualized. Parents regularly adjust pacing, content, and methods based on a child's needs, mastery, and even life circumstances such as illness or family obligations. Requiring a fixed, pre-written syllabus imposes an unnecessary and developmentally inappropriate structure—especially for younger students—and creates a barrier to the very adaptability that makes homeschooling effective. This requirement does not align with current Arkansas law and risks excluding legitimate educational approaches simply because they do not mirror a traditional classroom model.

Similarly, the definition of "co-curricular course" is deeply concerning due to its extensive and highly specific requirements. The emphasis on "structured content," formal instructional design, alignment with standards, and delivery by an instructor with subject-matter expertise introduces a framework that closely resembles institutional schooling. This raises several issues.
First, it appears to diminish or exclude the role of the parent as the primary educator. Many homeschooling parents bring valuable real-world experience and knowledge to their children's education, even if they do not hold formal teaching credentials. Second, it restricts the use of widely accepted and effective learning methods, including informal instruction, project-based learning, and the use of online resources such as tutorials or educational platforms. Third, it risks disqualifying meaningful educational experiences—such as art exploration, photography, or

hands-on STEM activities—simply because they do not fit into a narrowly defined "structured" format.

Education in a homeschool environment often happens organically and through exploration. Requiring every activity to meet institutional criteria undermines that process and excludes many legitimate pathways to learning.

The restrictions on extracurricular activities, particularly competitive sports, also raise concerns. By excluding sports that involve tryouts or ability-based participation, these rules create an inequity between homeschool and public school students. Public school students are supported in participating in competitive athletics, yet homeschool students would be denied equivalent support under the EFA program. Competitive sports are not merely recreational; they provide opportunities for skill development, discipline, teamwork, and even access to college scholarships. Denying homeschool students access to funding for these opportunities places them at a distinct disadvantage.

Another significant issue lies in the definitions of "necessary" and "ordinary," as well as the broader concept of "qualifying expenses." These terms are inherently subjective and insufficiently defined. What is considered necessary or ordinary for one student may not be for another, particularly in a homeschool setting where education is tailored to the individual. Additionally, the exclusion of "hobby-based" activities is problematic and contradictory. Many career paths begin as interest-driven pursuits. Activities such as photography, aviation, 3D printing, or athletics may initially appear recreational but often serve as the foundation for future careers or entrepreneurial opportunities.

This ambiguity creates a system where approval of expenses may vary widely depending on the individual reviewer. One family may receive approval for an educational tool or activity, while another is denied for the same request. This lack of consistency not only creates confusion but also introduces inequity and uncertainty for families trying to comply in good faith.

These concerns are further compounded by the enforcement and review provisions. The combination of subjective standards with potentially punitive consequences—such as repayment requirements, suspension, or removal from the program—places families in a precarious position. Parents who are making thoughtful, good-faith educational decisions for their children could still face penalties simply because an expense is later interpreted differently. This creates a chilling effect, discouraging participation in the program and undermining its intended purpose.

Additionally, the administrative burden imposed by these requirements cannot be overlooked. Homeschool parents would be expected to document, justify, and defend routine educational decisions to a degree that is both impractical and inconsistent with the intent of school choice. This burden will likely fall most heavily on families who lack the time, resources, or expertise to navigate complex compliance expectations—ironically limiting access for those the program is designed to support.

In summary, the proposed rules:

Introduce requirements that exceed the scope of Arkansas homeschool law

Impose an institutional model onto a flexible, parent-directed form of education

Rely on subjective standards that invite inconsistent and inequitable enforcement

Restrict access to legitimate educational opportunities, including competitive athletics and experience-based learning

Create unnecessary administrative and compliance burdens for families

Pair unclear standards with punitive enforcement mechanisms that place good-faith participants at risk

Division Response: Comment considered, no changes made. The general concern of this comment is that the rule will act as a constraint to the flexibility that home-schooling parents have in the State of Arkansas. The division respectfully submits that this concern fails to distinguish between the law governing home schooling, which is unchanged, and the necessary accountability to protect the expenditure of public funds if the home school parents' voluntary utilizes EFA dollars. Likewise, if a parent chooses to participate in the EFA program, they continue to be able to supplement their home school education with items not funded under the rule, they simply must do so at their own expense.

With respect to sports, a change was made from the prior version of the rule amendment that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience. A homeschool student is not prohibited from participating in competitive sports and may do so through a program outside of a public school or at his or her resident public school under A.C.A. § 6-15-509 commonly referred to as the Tim Tebow law.

The division respectfully rejects the premise that the goal of the EFA program in the homeschool context is or should be to provide equity between public or private schools and homeschooling. The goal of the EFA program is to support parents in offering a distinct homeschooling experience by ensuring parents have access to curriculum and equipment necessary to provide high quality education. This purpose of homeschooling is to provide an experience distinct from the public or private schools not to recreate school at home.

Regarding the ordinary and necessary analysis, the rule amendment seeks to formalize a necessary exercise of discretion by the division when determining whether an expense is allowable. For example, a Bunsen burner would be a qualifying expense, but it would not be necessary for the education of a kindergarten student. Likewise, the book Atlas Shrugged would be a qualifying

expense, but it would not be ordinary to purchase a $1,800 first edition of the text. Allowing these hypothetical expenses to be funded with EFA dollars would be to allow program participants to unjustly enrich themselves in clear contradiction to the intent of the law. Putting this analysis in the text of the rule clarities for the division and the program participants how distinctions of this nature will be made.

Regarding the program integrity provision, the current rule already provides for the removal of a program participant if the department determines that the program participant "substantially misused EFA funds." The proposed rule amendment changes this to "intentionally misused EFA funds" and adds a establishes a process limits the discretion of the Department to remove program participant and which protect program participants good faith. Together this amendment strengthens projections for program participants while protecting the program from bad actors.

Commenter Name: Brittani Leding, 04/02/2026

Comment: To Whom It May Concern,

I want to start by saying that I am genuinely grateful for the EFA program. It has made a significant difference in our ability to homeschool successfully this year, and without it, our situation would look very different.

I am a homeschooling parent in Arkansas, and I am writing to strongly oppose the proposed rule changes currently under consideration.

These revisions go well beyond clarifying policy—they fundamentally shift what homeschooling is allowed to be. Arkansas law has long recognized homeschooling as a parent-led, flexible approach to education. These proposed rules move it toward a regulated, school-like system that does not reflect how families actually educate their children at home.

Requiring something like a pre-set syllabus for every course is a clear example of this disconnect. Homeschooling works because it allows parents to adapt in real time—whether a child needs to slow down, move ahead, or learn in a completely different way. Locking families into rigid plans defeats the purpose and ignores how children actually learn outside of a classroom setting.

The same issue shows up in the way "co-curricular" learning is being defined. The expectations outlined—formal structure, alignment, and specialized instruction—create a barrier that many legitimate educational experiences will not meet. Parents are being sidelined in favor of a model that assumes education must look institutional to count. That is simply not true. Some of the most valuable learning happens through hands-on work, exploration, and real-world application, not through tightly structured formats.

There are also serious concerns with how extracurricular activities are being treated. Limiting access to certain activities, especially competitive athletics, creates an uneven playing field between homeschool and public school students. These opportunities matter. They build

discipline, open doors for scholarships, and prepare students for future goals. Homeschool students should not be excluded from support simply because their education path is different.

Another major issue is the lack of clear standards around what qualifies as an acceptable expense. Terms like "necessary" or "ordinary" are too vague to be enforced fairly. What one reviewer approves, another may reject. That kind of inconsistency puts families in a difficult position—especially when decisions could later led to penalties. Many educational tools or activities may start as interests but develop into serious skills or career paths. Drawing arbitrary lines around what counts ignores that reality.

What makes this more concerning is the enforcement side. When unclear rules are paired with consequences like repayment or removal from the program, families are left guessing what is safe to use or participate in. Parents acting responsibly should not have to worry about being penalized because of shifting interpretations.

On top of that, the level of documentation and oversight being introduced is excessive. Homeschooling families should not be expected to operate like regulated institutions just to participate. This creates unnecessary barriers and will likely discourage the very families this program is meant to support.

At its core, this proposal changes homeschooling from a flexible, parent-directed system into something far more controlled and restrictive. That is not what Arkansas law intended, and it is not what families signed up for.

I am asking that these rules be reconsidered and rewritten in a way that respects the role of parents, maintains flexibility, and ensures fair and consistent application.

Respectfully,

Brittani Leding

Division Response: Comment considered, no changes made. The general concern of this comment is that the rule will act as a constraint to the flexibility that home-schooling parents have in the State of Arkansas. The division respectfully submits that this concern fails to distinguish between the law governing home schooling, which is unchanged, and the necessary accountability to protect the expenditure of public funds if the home school parents' voluntary utilizes EFA dollars. Likewise, if a parent chooses to participate in the EFA program, they continue to be able to supplement their home school education with items not funded under the rule, they simply must do so at their own expense.

The comment expresses concern regarding the requirement that a co-curricular course must be taught by a qualified teacher or instructor and requests changes be made to clarify the rule does not prevent the parents from serving as the instructor. The division wishes to clarify that this rule defines the scope of spending with respect to program funds and in no way restricts the liberty of home school parents to teach courses. However, one of the core policies of this rule is that program funds cannot be paid as labor to the parents of participating students. 6 C.A.R. § 35-

111(a)(2)(E)(ii). Instructional materials can be purchased pursuant to other provisions of the rule and utilized by the parents; however, the provision regarding co-curricular courses is included in the rule to address situations where an instructor is hired to teach that material.

With respect to sports, a change was made from the prior version of the rule amendment that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience. A homeschool student is not prohibited from participating in competitive sports and may do so through a program outside of a public school or at his or her resident public school under A.C.A. § 6-15-509 commonly referred to as the Tim Tebow law.

Regarding the ordinary and necessary analysis, the rule amendment seeks to formalize a necessary exercise of discretion by the division when determining whether an expense is allowable. For example, a Bunsen burner would be a qualifying expense, but it would not be necessary for the education of a kindergarten student. Likewise, the book Atlas Shrugged would be a qualifying expense, but it would not be ordinary to purchase a $1,800 first edition of the text. Allowing these hypothetical expenses to be funded with EFA dollars would be to allow program participants to unjustly enrich themselves in clear contradiction to the intent of the law. Putting this analysis in the text of the rule clarities for the division and the program participants how distinctions of this nature will be made.

Commenter Name: Tosha, Homeschooling on a Dime, 04/02/2026

Comment: To whom this may concern

The proposed changes to the program seem to overlook the flexibility and individuality that homeschooling provides, and the restrictions on extracurricular activities may unfairly disadvantage homeschool students. It's essential to consider the impact on families who choose homeschooling and ensure that any new rules are fair and reasonable. I hope the program administrators will take a closer look at the potential consequences of these changes.

The extracurricular part and how homeschoolers aren't allowed to do team sports and have it paid even though there's a cap really gets me. Public schools get to do sports and have government funding, but homeschoolers are left out. It's heartbreaking to see the double standards.

I feel like everyone one would love to see homeschool drop the funds if we're being honest. The new rules seem to target homeschooling families, trying to push us out with unnecessary requirements and restrictions. We need to make our voices heard and fight for our freedom to educate our children as we see fit.

Let's focus on creating rules that support all families and educational approaches, not just one set. The proposed changes seem to undermine the flexibility and autonomy that homeschooling families value. It's essential to ensure that any new regulations prioritize the needs of all students and families, rather than just a select few.

Reason for the freedom act was about parental choice, and this proposal seems to undermine that

Sincerely Tosha

Sent from my iPhone

Division Response: Comment considered, no changes made. The general concern of this comment is that the rule will act as a constraint to the flexibility that home-schooling parents have in the State of Arkansas. The division respectfully submits that this concern fails to distinguish between the law governing home schooling, which is unchanged, and the necessary accountability to protect the expenditure of public funds if the home school parents' voluntary utilizes EFA dollars. Likewise, if a parent chooses to participate in the EFA program, they continue to be able to supplement their home school education with items not funded under the rule, they simply must do so at their own expense.

Commenter Name: Janet Pierce, 04/01/2026

Comment: Okay, so I just read through the entire document of the proposed changes - which can be found here https://tinyurl.com/yw3ycb9h - and there are many concerns in the new wording and restrictions. Even if these things won't affect you personally or your children, this is a bigger issue and we ALL need to reach out with our concerns. Public comments are open until April 7th and can be emailed to ADE.RulesComments@ade.arkansas.gov

The language and structure of these proposed changes raise significant issues that I believe warrant careful reconsideration.

At the heart of my concern is that these rules appear to extend beyond the scope of Arkansas homeschool law and, in practice, redefine homeschooling into a more rigid, institutional model that does not reflect how home education functions or why families choose it.

One example is the definition of a "course" as requiring a predetermined syllabus. Homeschooling is intentionally flexible and individualized. Parents regularly adjust pacing, content, and methods based on a child's needs, mastery, and even life circumstances such as illness or family obligations. Requiring a fixed, pre-written syllabus imposes an unnecessary and developmentally inappropriate structure—especially for younger students—and creates a barrier to the very adaptability that makes homeschooling effective. This requirement does not align with current Arkansas law and risks excluding legitimate educational approaches simply because they do not mirror a traditional classroom model.

Similarly, the definition of “co-curricular course” is deeply concerning due to its extensive and highly specific requirements. The emphasis on “structured content,” formal instructional design, alignment with standards, and delivery by an instructor with subject-matter expertise introduces a framework that closely resembles institutional schooling. This raises several issues.

First, it appears to diminish or exclude the role of the parent as the primary educator. Many homeschooling parents bring valuable real-world experience and knowledge to their children’s education, even if they do not hold formal teaching credentials. Second, it restricts the use of widely accepted and effective learning methods, including informal instruction, project-based learning, and the use of online resources such as tutorials or educational platforms. Third, it risks disqualifying meaningful educational experiences—such as art exploration, photography, or hands-on STEM activities—simply because they do not fit into a narrowly defined “structured” format.

Education in a homeschool environment often happens organically and through exploration. Requiring every activity to meet institutional criteria undermines that process and excludes many legitimate pathways to learning.

The restrictions on extracurricular activities, particularly competitive sports, also raise concerns. By excluding sports that involve tryouts or ability-based participation, these rules create an inequity between homeschool and public school students. Public school students are supported in participating in competitive athletics, yet homeschool students would be denied equivalent support under the EFA program. Competitive sports are not merely recreational; they provide opportunities for skill development, discipline, teamwork, and even access to college scholarships. Denying homeschool students access to funding for these opportunities places them at a distinct disadvantage.

Another significant issue lies in the definitions of “necessary” and “ordinary,” as well as the broader concept of “qualifying expenses.” These terms are inherently subjective and insufficiently defined. What is considered necessary or ordinary for one student may not be for another, particularly in a homeschool setting where education is tailored to the individual. Additionally, the exclusion of “hobby-based” activities is problematic and contradictory. Many career paths begin as interest-driven pursuits. Activities such as photography, aviation, 3D printing, or athletics may initially appear recreational but often serve as the foundation for future careers or entrepreneurial opportunities.

This ambiguity creates a system where approval of expenses may vary widely depending on the individual reviewer. One family may receive approval for an educational tool or activity, while another is denied for the same request. This lack of consistency not only creates confusion but also introduces inequity and uncertainty for families trying to comply in good faith.

These concerns are further compounded by the enforcement and review provisions. The combination of subjective standards with potentially punitive consequences—such as repayment requirements, suspension, or removal from the program—places families in a precarious position. Parents who are making thoughtful, good-faith educational decisions for their children could still

face penalties simply because an expense is later interpreted differently. This creates a chilling effect, discouraging participation in the program and undermining its intended purpose.

Additionally, the administrative burden imposed by these requirements cannot be overlooked. Homeschool parents would be expected to document, justify, and defend routine educational decisions to a degree that is both impractical and inconsistent with the intent of school choice. This burden will likely fall most heavily on families who lack the time, resources, or expertise to navigate complex compliance expectations—ironically limiting access for those the program is designed to support.

In summary, the proposed rules:

- Introduce requirements that exceed the scope of Arkansas homeschool law
- Impose an institutional model onto a flexible, parent-directed form of education
- Rely on subjective standards that invite inconsistent and inequitable enforcement
- Restrict access to legitimate educational opportunities, including competitive athletics and experience-based learning
- Create unnecessary administrative and compliance burdens for families
- Pair unclear standards with punitive enforcement mechanisms that place good-faith participants at risk

This was written by a fellow parent. I would like to add that we homeschool because we don't want to be told what we can and can't teach our children. For Homeschool parents the fact that you are changing the rules with such vague language is concerning to say the least! The fact that now we may have to take our children to a class or a public setting to be instructed by someone else really goes in the face of our choice to homeschool! Please reconsider the constraints you are adding to rural area students and those of us that have no desire to turn our children over to the world.

Division Response: Comment considered, no changes made. The general concern of this comment is that the rule will act as a constraint to the flexibility that home-schooling parents have in the State of Arkansas. The division respectfully submits that this concern fails to distinguish between the law governing home schooling, which is unchanged, and the necessary accountability to protect the expenditure of public funds if the home school parents' voluntary utilizes EFA dollars. Likewise, if a parent chooses to participate in the EFA program, they continue to be able to supplement their home school education with items not funded under the rule, they simply must do so at their own expense.

The only consequence of an expense being considered co-curricular rather than core expenses is that the expense must be preapproved if the program participant wants a direct reimbursement. This is appropriate because expenses related to the activities described in the comment may require

the program participant to demonstrate the educational purpose in a way that textbooks or curriculum does not require.

With respect to sports, a change was made from the prior version of the rule amendment that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience. A homeschool student is not prohibited from participating in competitive sports and may do so through a program outside of a public school or at his or her resident public school under A.C.A. § 6-15-509 commonly referred to as the Tim Tebow law.

Regarding the ordinary and necessary analysis, the rule amendment seeks to formalize a necessary exercise of discretion by the division when determining whether an expense is allowable. For example, a Bunsen burner would be a qualifying expense, but it would not be necessary for the education of a kindergarten student. Likewise, the book Atlas Shrugged would be a qualifying expense, but it would not be ordinary to purchase a $1,800 first edition of the text. Allowing these hypothetical expenses to be funded with EFA dollars would be to allow program participants to unjustly enrich themselves in clear contradiction to the intent of the law. Putting this analysis in the text of the rule clarities for the division and the program participants how distinctions of this nature will be made.

Commenter Name: Samantha Lane, 04/01/2026

Comment: To Whom It May Concern,

I am writing to express my concerns regarding the proposed rule changes currently open for public comment.

I spent 10 years as a public school teacher, and I have also had the opportunity to teach students abroad in China, where I was able to observe other education systems in action. After homeschooling my own children for many years, I saw a need in our community for an alternative option and opened a microschool. However, I want to be very clear that I teach my microschool the same way I homeschool my own children. This is not a public school environment, nor is it intended to function like one.

Because of my background, I feel I have a unique perspective on how these proposed changes may impact families. What concerns me most is that these rules appear to shift homeschooling toward a more institutional model, which goes against the very nature and purpose of home education.

Homeschooling is effective because it is flexible, individualized, and responsive to each child. The proposed requirement that a "course" must include a predetermined syllabus does not reflect how

homeschooling actually works. Parents regularly adjust instruction based on mastery, pacing, and real-life circumstances. Requiring a fixed plan introduces unnecessary rigidity and creates a structure that is developmentally inappropriate for many students, especially younger children.

Additionally, the definition of “co-curricular course” raises serious concerns. The emphasis on structured content, formal instructional design, alignment with standards, and delivery by an instructor with subject-matter expertise closely mirrors a traditional school system. This diminishes the role of the parent as the primary educator and risks excluding many effective and widely accepted homeschool practices, including project-based learning, hands-on experiences, and the use of informal or online resources.

Education in a homeschool setting often happens through exploration, real-world application, and interest-driven learning. These are not lesser forms of education simply because they do not fit into a predefined structure.

I am also concerned about the subjectivity of terms such as “necessary,” “ordinary,” and “qualifying expenses.” These terms are not clearly defined and leave significant room for interpretation. What is necessary for one child may not be for another, especially in a homeschool environment where education is tailored to the individual. This creates the potential for inconsistent enforcement, where one family may be approved for an expense while another is denied for the same request.

There is also a broader concern regarding equity. Public school students continue to receive funding and maintain access to education without the risk of removal based on subjective or unclear standards. In contrast, these proposed rules introduce conditions under which homeschool students could lose access to funding that directly supports their education. The intent of the EFA program is to provide families with equal access to educational opportunities, yet these changes create a system where homeschool students face additional barriers and risks that their public school peers do not. This not only undermines fairness but also contradicts the purpose of school choice.

The restrictions on extracurricular activities, particularly competitive sports, further contribute to this inequity. Competitive athletics provide valuable opportunities for discipline, teamwork, and even future scholarships. Denying homeschool students access to funding for these opportunities places them at a disadvantage compared to their public school peers.

Finally, the combination of subjective standards with potential penalties such as repayment, suspension, or removal from the program places families in a difficult position. Parents making thoughtful, good-faith decisions could still face consequences simply due to differing interpretations of unclear rules. This creates unnecessary risk and discourages participation.

In summary, these proposed changes:

- Introduce requirements that go beyond the scope of Arkansas homeschool law

- Shift homeschooling toward a structured, institutional model

- Rely on subjective language that may led to inconsistent enforcement

- Restrict access to legitimate educational opportunities

- Create additional administrative burdens for families

- Create inequitable access to educational funding compared to public school students

Homeschooling exists because families need the freedom to make educational decisions that best serve their children. These proposed rules begin to erode that freedom and move toward a system that resembles the very model many families have intentionally chosen to leave.

I respectfully ask that these concerns be carefully considered and that the proposed rules be reevaluated to ensure they align with the intent and nature of homeschooling.

Sincerely,
Samantha Lane

Division Response: Comment considered, no changes made. The general concern of this comment is that the rule will act as a constraint to the flexibility that home-schooling parents have in the State of Arkansas. The division respectfully submits that this concern fails to distinguish between the law governing home schooling, which is unchanged, and the necessary accountability to protect the expenditure of public funds if the home school parents' voluntary utilizes EFA dollars. Likewise, if a parent chooses to participate in the EFA program, they continue to be able to supplement their home school education with items not funded under the rule, they simply must do so at their own expense.

The only consequence of an expense being considered co-curricular rather than core expenses is that the expense must be preapproved if the program participant wants a direct reimbursement. This is appropriate because expenses related to the activities described in the comment may require the program participant to demonstrate the educational purpose in a way that textbooks or curriculum does not require.

With respect to sports, a change was made from the prior version of the rule amendment that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience. A homeschool student is not prohibited from participating in competitive sports and may do so through a program outside of a public school or at his or her resident public school under A.C.A. § 6-15-509 commonly referred to as the Tim Tebow law.

Regarding the ordinary and necessary analysis, the rule amendment seeks to formalize a necessary exercise of discretion by the division when determining whether an expense is allowable. For example, a Bunsen burner would be a qualifying expense, but it would not be necessary for the education of a kindergarten student. Likewise, the book Atlas Shrugged would be a qualifying expense, but it would not be ordinary to purchase a $1,800 first edition of the text. Allowing these hypothetical expenses to be funded with EFA dollars would be to allow program participants to unjustly enrich themselves in clear contradiction to the intent of the law. Putting this analysis in the text of the rule clarities for the division and the program participants how distinctions of this nature will be made.

Commenter Name: Judith Stiritz, 04/01/2026, 10:27 PM

Comment: To Whom It May Concern:

I'd like to apologize for misreading some of the information in the draft. Unfortunately there is some mis-information occurring in one of the Facebook groups for EFA parents. After reading the updates in the proposed rules, it looks like the EFA program would like to ensure that private schools have a specific list of courses that they teach. My children do not attend private school; they are homeschooled, and so I would like to retract my thoughts on this. I would love to keep the testing requirements for language arts and math and keep it at that for homeschoolers.

Thank you for hearing me out.

Judith Stiritz
Sent from my iPhone

Division Response: Commit considered, no changs made.

Commenter Name: Judith Stritz, 04/01/2026, 10:09 PM

Comment: To Whom It May Concern:

My name is Judith Stiritz and I have two daughters in the EFA program, a first grader and a kindergartner. I will have another student in the program if his application goes well, for the 2026-2027 school year.

Firstly, I want to express my gratitude for this incredible program. I love to homeschool and I love to see my children thrive. Dyslexia runs in our family and my second daughter has some delays due to a 4-month stay in the NICU as a baby at the start of COVID. Because of these funds, I am confident in being able to offer my children the best education they can have. They have one-on-one interaction with me as their teacher, and I am intimately acquainted with their needs, desires, goals, motivations, and loves.

I'd like to address a few concerns I have. I am happy for my children to be tested in language arts

and mathematics. I think that it's a great idea for the EFA program to be able to gauge how children are learning. However, I believe that it should stop there. I do not think it is appropriate to have history and science added to these requirements. I have a MA in History from Arkansas Tech University, focusing on the American Sourh in the mid 1800s-early 1900s. With AI, critical race theory, woke-ism, etc., we homeschool parents have enough to worry about with giving our children correct information, let alone being tested on it, and according to whose standards? History is a lot more of a fluid subject with less rules than math and grammar. The same things goes for some science, especially at younger ages. I am personally approaching my children's' education in these subjects with a global perspective. I don't want my kids graded on who signed the Declaration of Independence, how many amendments there are, and when the theory of evolution came to be widely accepted. I want them to have more of a living knowledge. Let's go see the burial mounds in the way to Stuttgart and talk about the Trail of Tears. Let's dissect an insect and talk about anatomy. As a homeschooling parent, this should be my freedom and I am hoping the funds will support this.

I also would like to address the idea of "hobbies". I believe that children should be given the freedom of expression. Maybe it's through violin, or dance, or gymnastics, or pottery, or gardening, or beekeeping, or cooking. All of these ground them more deeply in reality (such a need in this AI age), and they can led to great motivation and even entrepreneurship in the future. If all we can use funds for is curriculum, parents with less resources will have bored kids. They need to be able to get their hands on and on the material. We don't homeschool so that our kids can just listen to us lecture. We thrive on the flexible schedule, the inclusion of hobbies and field trips, and being able to nurture their interests.

These changes are constantly being thrown at us as parents and it's truly complicating our education process. It's frustrating and distracting. I am all in favor of the program getting better, especially with more freedom for parents and better waiting times for things like reimbursements and pre-approvals. It seems like we are getting behind. I often submit something for reimbursement, have to wait 4-6 weeks to get a response, and then I get a rejection because the EFA has changed the rules without even informing me as a parent, when that same submission would have been accepted earlier if processed in a timely manner.

If your goal is to have children who are learning well, pay attention to the test scores. I would propose that we test once in the fall and once in the spring each year if there is a concern about a lack of progress with children. But please, do not add excessive testing on multiple subjects, and please do not take away the things that help our children to live lives of wonder and pursuit of truth and success. Let us work to make the program more efficient, not make parents jump through more hoops to educate their children.

Thank you!

Judith Stiritz
Sent from my iPhone

Division Response: Commit considered, no changs made.

Commenter Name: Rachel Snider, 04/01/2026

Comment: To whom it may concern,

I did not write the statements below, however, I fully agree with them and would like to share my support for the concerns they bring forth.

“The language and structure of these proposed changes raise significant issues that I believe warrant careful reconsideration.

At the heart of my concern is that these rules appear to extend beyond the scope of Arkansas homeschool law and, in practice, redefine homeschooling into a more rigid, institutional model that does not reflect how home education functions or why families choose it.

One example is the definition of a “course” as requiring a predetermined syllabus. Homeschooling is intentionally flexible and individualized. Parents regularly adjust pacing, content, and methods based on a child’s needs, mastery, and even life circumstances such as illness or family obligations. Requiring a fixed, pre-written syllabus imposes an unnecessary and developmentally inappropriate structure—especially for younger students—and creates a barrier to the very adaptability that makes homeschooling effective. This requirement does not align with current Arkansas law and risks excluding legitimate educational approaches simply because they do not mirror a traditional classroom model.

Similarly, the definition of “co-curricular course” is deeply concerning due to its extensive and highly specific requirements. The emphasis on “structured content,” formal instructional design, alignment with standards, and delivery by an instructor with subject-matter expertise introduces a framework that closely resembles institutional schooling. This raises several issues.

First, it appears to diminish or exclude the role of the parent as the primary educator. Many homeschooling parents bring valuable real-world experience and knowledge to their children’s education, even if they do not hold formal teaching credentials. Second, it restricts the use of widely accepted and effective learning methods, including informal instruction, project-based learning, and the use of online resources such as tutorials or educational platforms. Third, it risks disqualifying meaningful educational experiences—such as art exploration, photography, or hands-on STEM activities—simply because they do not fit into a narrowly defined “structured” format.

Education in a homeschool environment often happens organically and through exploration. Requiring every activity to meet institutional criteria undermines that process and excludes many legitimate pathways to learning.

The restrictions on extracurricular activities, particularly competitive sports, also raise concerns. By excluding sports that involve tryouts or ability-based participation, these rules create an inequity between homeschool and public school students. Public school students are supported in participating in competitive athletics, yet homeschool students would be denied equivalent support

under the EFA program. Competitive sports are not merely recreational; they provide opportunities for skill development, discipline, teamwork, and even access to college scholarships. Denying homeschool students access to funding for these opportunities places them at a distinct disadvantage.

Another significant issue lies in the definitions of "necessary" and "ordinary," as well as the broader concept of "qualifying expenses." These terms are inherently subjective and insufficiently defined. What is considered necessary or ordinary for one student may not be for another, particularly in a homeschool setting where education is tailored to the individual. Additionally, the exclusion of "hobby-based" activities is problematic and contradictory. Many career paths begin as interest-driven pursuits. Activities such as photography, aviation, 3D printing, or athletics may initially appear recreational but often serve as the foundation for future careers or entrepreneurial opportunities.

This ambiguity creates a system where approval of expenses may vary widely depending on the individual reviewer. One family may receive approval for an educational tool or activity, while another is denied for the same request. This lack of consistency not only creates confusion but also introduces inequity and uncertainty for families trying to comply in good faith.

These concerns are further compounded by the enforcement and review provisions. The combination of subjective standards with potentially punitive consequences—such as repayment requirements, suspension, or removal from the program—places families in a precarious position. Parents who are making thoughtful, good-faith educational decisions for their children could still face penalties simply because an expense is later interpreted differently. This creates a chilling effect, discouraging participation in the program and undermining its intended purpose.

Additionally, the administrative burden imposed by these requirements cannot be overlooked. Homeschool parents would be expected to document, justify, and defend routine educational decisions to a degree that is both impractical and inconsistent with the intent of school choice. This burden will likely fall most heavily on families who lack the time, resources, or expertise to navigate complex compliance expectations—ironically limiting access for those the program is designed to support.

In summary, the proposed rules:

- Introduce requirements that exceed the scope of Arkansas homeschool law
- Impose an institutional model onto a flexible, parent-directed form of education
- Rely on subjective standards that invite inconsistent and inequitable enforcement
- Restrict access to legitimate educational opportunities, including competitive athletics and experience-based learning
- Create unnecessary administrative and compliance burdens for families

• Pair unclear standards with punitive enforcement mechanisms that place good-faith participants at risk"

I encourage you to consider the concerns brought forth in this email, as well as others expressed by thoughtful parents who are seeking freedom of education for their children.

Sincerely,

Rachel Snider

Homeschool mom of three children currently on the EFA program

"Don't be afraid to take a big step if one is indicated; you can't cross a chasm in two small jumps." -David Lloyd George

Division Response: Comment considered, no changes made. The general concern of this comment is that the rule will act as a constraint to the flexibility that home-schooling parents have in the State of Arkansas. The division respectfully submits that this concern fails to distinguish between the law governing home schooling, which is unchanged, and the necessary accountability to protect the expenditure of public funds if the home school parents' voluntary utilizes EFA dollars. Likewise, if a parent chooses to participate in the EFA program, they continue to be able to supplement their home school education with items not funded under the rule, they simply must do so at their own expense.

The only consequence of an expense being considered co-curricular rather than core expenses is that the expense must be preapproved if the program participant wants a direct reimbursement. This is appropriate because expenses related to the activities described in the comment may require the program participant to demonstrate the educational purpose in a way that textbooks or curriculum does not require.

With respect to sports, a change was made from the prior version of the rule amendment that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience. A homeschool student is not prohibited from participating in competitive sports and may do so through a program outside of a public school or at his or her resident public school under A.C.A. § 6-15-509 commonly referred to as the Tim Tebow law.

Regarding the ordinary and necessary analysis, the rule amendment seeks to formalize a necessary exercise of discretion by the division when determining whether an expense is allowable. For example, a Bunsen burner would be a qualifying expense, but it would not be necessary for the

education of a kindergarten student. Likewise, the book Atlas Shrugged would be a qualifying expense, but it would not be ordinary to purchase a $1,800 first edition of the text. Allowing these hypothetical expenses to be funded with EFA dollars would be to allow program participants to unjustly enrich themselves in clear contradiction to the intent of the law. Putting this analysis in the text of the rule clarities for the division and the program participants how distinctions of this nature will be made.

Commenter Name: Demi Kimbrough, 04/01/2026

Comment: Dear Arkansas Department of Education,

I am writing to submit a public comment regarding the proposed changes to the EFA rules. After reviewing the full document, I share many of the concerns that have been raised by other homeschooling families across our state.

At the core of my concern is that these proposed rules appear to go beyond the scope of Arkansas homeschool law and begin to reshape homeschooling into a more rigid, institutional model. Homeschooling is intentionally flexible and individualized, and that flexibility is what allows parents to meet the unique needs of their children.

As a former public school teacher in Arkansas, holding a Master's degree in Teaching and a Bachelor's degree in Early Childhood Education, I have firsthand experience with what is provided and supported within the public school system. Because of that, it is especially concerning to see items and opportunities being denied under the EFA program that are commonly allowed or funded in public schools. This creates an uneven playing field and contradicts the purpose of offering school choice and equal access to educational resources.

For example, defining a "course" as requiring a predetermined syllabus does not reflect how homeschooling works in practice. Parents regularly adjust pacing, content, and teaching methods based on their child's progress and life circumstances. Requiring a fixed syllabus creates an unnecessary barrier and does not align with the intent or spirit of homeschool education.

Additionally, the definition of "co-curricular course" raises concerns due to its emphasis on structured content, formal instructional design, and subject-matter expertise. These requirements diminish the role of the parent as the primary educator and exclude many effective and widely accepted forms of learning, such as project-based education, hands-on experiences, and the use of online resources. Many meaningful educational opportunities—like art, photography, and STEM exploration—could be disqualified simply because they do not fit a traditional classroom model.

The restrictions on extracurricular activities, particularly competitive sports, are also concerning. Homeschool students should not be placed at a disadvantage compared to their public school peers. Competitive athletics provide valuable opportunities for growth, discipline, teamwork, and even access to college scholarships, and families should have the ability to access support for these experiences.

I am also concerned about the vague and subjective language used in defining "necessary," "ordinary," and "qualifying expenses." What is necessary for one child may look very different for another in a homeschool setting. This lack of clarity creates the potential for inconsistent decisions and inequitable outcomes for families attempting to follow the rules in good faith.

Finally, the combination of unclear standards with strict enforcement measures—such as repayment or removal from the program—places an unfair burden on families. Parents making thoughtful educational choices for their children should not have to fear penalties due to subjective interpretation. The administrative burden of documenting and justifying everyday educational decisions also adds unnecessary strain and may limit participation for families the program is intended to support.

In summary, these proposed changes risk limiting educational freedom, creating inconsistency in enforcement, and placing undue burdens on homeschooling families.

I respectfully ask that these rules be reconsidered and revised to better reflect the flexibility, diversity, and parent-led nature of homeschooling in Arkansas.

Thank you for your time and consideration.

Sincerely,

Demi Kimbrough

Division Response: Comment considered, no changes made. The general concern of this comment is that the rule will act as a constraint to the flexibility that home-schooling parents have in the State of Arkansas. The division respectfully submits that this concern fails to distinguish between the law governing home schooling, which is unchanged, and the necessary accountability to protect the expenditure of public funds if the home school parents' voluntary utilizes EFA dollars. Likewise, if a parent chooses to participate in the EFA program, they continue to be able to supplement their home school education with items not funded under the rule, they simply must do so at their own expense.

The comment expresses concern regarding the requirement that a co-curricular course must be taught by a qualified teacher or instructor and requests changes be made to clarify the rule does not prevent the parents from serving as the instructor. The division wishes to clarify that this rule defines the scope of spending with respect to program funds and in no way restricts the liberty of home school parents to teach courses. However, one of the core policies of this rule is that program funds cannot be paid as labor to the parents of participating students. 6 C.A.R. § 35-111(a)(2)(E)(ii). Instructional materials can be purchased pursuant to other provisions of the rule and utilized by the parents; however, the provision regarding co-curricular courses is included in the rule to address situations where an instructor is hired to teach that material.

Commenter Name: Lisa Franklin, 04/01/2026

Comment: Hello. My name is Lisa Franklin. I am an homeschool parent currently receiving EFA Funds. Our family has greatly benefited from this program. However, with recent speculation of rules changing and the program becoming more restrictive raises great concern.

The language and structure of these proposed changes raise significant issues that I believe warrant careful reconsideration.

At the heart of my concern is that these rules appear to extend beyond the scope of Arkansas homeschool law and, in practice, redefine homeschooling into a more rigid, institutional model that does not reflect how home education functions or why families choose it.

One example is the definition of a "course" as requiring a predetermined syllabus. Homeschooling is intentionally flexible and individualized. Parents regularly adjust pacing, content, and methods based on a child's needs, mastery, and even life circumstances such as illness or family obligations. Requiring a fixed, pre-written syllabus imposes an unnecessary and developmentally inappropriate structure—especially for younger students—and creates a barrier to the very adaptability that makes homeschooling effective. This requirement does not align with current Arkansas law and risks excluding legitimate educational approaches simply because they do not mirror a traditional classroom model.

Similarly, the definition of "co-curricular course" is deeply concerning due to its extensive and highly specific requirements. The emphasis on "structured content," formal instructional design, alignment with standards, and delivery by an instructor with subject-matter expertise introduces a framework that closely resembles institutional schooling. This raises several issues.

First, it appears to diminish or exclude the role of the parent as the primary educator. Many homeschooling parents bring valuable real-world experience and knowledge to their children's education, even if they do not hold formal teaching credentials. Second, it restricts the use of widely accepted and effective learning methods, including informal instruction, project-based learning, and the use of online resources such as tutorials or educational platforms. Third, it risks disqualifying meaningful educational experiences—such as art exploration, photography, or hands-on STEM activities—simply because they do not fit into a narrowly defined "structured" format.

Education in a homeschool environment often happens organically and through exploration. Requiring every activity to meet institutional criteria undermines that process and excludes many legitimate pathways to learning.

The restrictions on extracurricular activities, particularly competitive sports, also raise concerns. By excluding sports that involve tryouts or ability-based participation, these rules create an inequity between homeschool and public school students. Public school students are supported in participating in competitive athletics, yet homeschool students would be denied equivalent support under the EFA program. Competitive sports are not merely recreational; they provide opportunities for skill development, discipline, teamwork, and even access to college scholarships. Denying homeschool students access to funding for these opportunities places them at a distinct

disadvantage.

Another significant issue lies in the definitions of “necessary” and “ordinary,” as well as the broader concept of “qualifying expenses.” These terms are inherently subjective and insufficiently defined. What is considered necessary or ordinary for one student may not be for another, particularly in a homeschool setting where education is tailored to the individual. Additionally, the exclusion of “hobby-based” activities is problematic and contradictory. Many career paths begin as interest-driven pursuits. Activities such as photography, aviation, 3D printing, or athletics may initially appear recreational but often serve as the foundation for future careers or entrepreneurial opportunities.

This ambiguity creates a system where approval of expenses may vary widely depending on the individual reviewer. One family may receive approval for an educational tool or activity, while another is denied for the same request. This lack of consistency not only creates confusion but also introduces inequity and uncertainty for families trying to comply in good faith.

These concerns are further compounded by the enforcement and review provisions. The combination of subjective standards with potentially punitive consequences—such as repayment requirements, suspension, or removal from the program—places families in a precarious position. Parents who are making thoughtful, good-faith educational decisions for their children could still face penalties simply because an expense is later interpreted differently. This creates a chilling effect, discouraging participation in the program and undermining its intended purpose.

Additionally, the administrative burden imposed by these requirements cannot be overlooked. Homeschool parents would be expected to document, justify, and defend routine educational decisions to a degree that is both impractical and inconsistent with the intent of school choice. This burden will likely fall most heavily on families who lack the time, resources, or expertise to navigate complex compliance expectations—ironically limiting access for those the program is designed to support.

In summary, the proposed rules:

- Introduce requirements that exceed the scope of Arkansas homeschool law
- Impose an institutional model onto a flexible, parent-directed form of education
- Rely on subjective standards that invite inconsistent and inequitable enforcement
- Restrict access to legitimate educational opportunities, including competitive athletics and experience-based learning
- Create unnecessary administrative and compliance burdens for families
- Pair unclear standards with punitive enforcement mechanisms that place good-faith participants at risk

Please reconsider making these changes.

Lisa Franklin

But God demonstrates His own love for us in this: While we were still sinners, Christ died for us.
Romans 5:8

Sent from my iPhone

Division Response: Comment considered, no changes made. The general concern of this comment is that the rule will act as a constraint to the flexibility that home-schooling parents have in the State of Arkansas. The division respectfully submits that this concern fails to distinguish between the law governing home schooling, which is unchanged, and the necessary accountability to protect the expenditure of public funds if the home school parents' voluntary utilizes EFA dollars. Likewise, if a parent chooses to participate in the EFA program, they continue to be able to supplement their home school education with items not funded under the rule, they simply must do so at their own expense.

The only consequence of an expense being considered co-curricular rather than core expenses is that the expense must be preapproved if the program participant wants a direct reimbursement. This is appropriate because expenses related to the activities described in the comment may require the program participant to demonstrate the educational purpose in a way that textbooks or curriculum does not require.

With respect to sports, a change was made from the prior version of the rule amendment that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience. A homeschool student is not prohibited from participating in competitive sports and may do so through a program outside of a public school or at his or her resident public school under A.C.A. § 6-15-509 commonly referred to as the Tim Tebow law.

Regarding the ordinary and necessary analysis, the rule amendment seeks to formalize a necessary exercise of discretion by the division when determining whether an expense is allowable. For example, a Bunsen burner would be a qualifying expense, but it would not be necessary for the education of a kindergarten student. Likewise, the book Atlas Shrugged would be a qualifying expense, but it would not be ordinary to purchase a $1,800 first edition of the text. Allowing these hypothetical expenses to be funded with EFA dollars would be to allow program participants to unjustly enrich themselves in clear contradiction to the intent of the law. Putting this analysis in the text of the rule clarities for the division and the program participants how distinctions of this nature will be made.

Commenter Name: Angela Parker, 04/01/2026

Comment: I am writing to formally express my opposition to the proposed changes to the Arkansas EFA Program. As a parent of an autistic child whom I homeschool, these proposed rules would directly and negatively impact my son's education and well-being.

I have already experienced the consequences of overly restrictive interpretation under this program. Despite providing documentation from my son's therapist explicitly supporting the educational value of a requested purchase for his specific needs, that purchase was denied. This is exactly the kind of inconsistent, subjective enforcement that the proposed rule language will make worse - not better.

My specific concerns with the proposed rules are as follows:

The definition of a "course" requiring a predetermined syllabus fails to account for the reality of educating a child with autism. Instruction must be flexible and responsive to my son's needs, pacing, and circumstances. A rigid, pre-written syllabus is not just impractical - it is contrary to what his therapists and educators recommend.

The requirements for "co-curricular courses" effectively sideline parents as primary educators. I bring direct knowledge of my son's developmental needs to his education every day. These rules would require a level of formal credentialing and structured design that ignores the individualized, relationship-based learning that is most effective for autistic students.

The exclusion of activities deemed "hobby-based" is particularly harmful for students with autism, for whom interest-driven learning is often the most meaningful and effective pathway to skill development, social engagement, and future independence.

The vague definitions of "necessary" and "ordinary" create a system where approval depends on the individual reviewer rather than the child's documented needs - even when that documentation comes from a licensed therapist.

Pairing these subjective standards with punitive consequences such as repayment requirements and program removal places families like mine in an impossible position. We are making good-faith, therapist-supported decisions for our children and still risk penalties.

I urge the Department to reconsider these proposed changes. Homeschool families - especially those educating children with disabilities - deserve clear, fair, and flexible standards that reflect the individualized nature of home education.

Thank you for considering my comments,

Angela Parker
318-680-1788

Angela@grassfedmama.com

Division Response: Comment considered, no changes made. The general concern of this comment is that the rule will act as a constraint to the flexibility that home-schooling parents have in the State of Arkansas. The division respectfully submits that this concern fails to distinguish between the law governing home schooling, which is unchanged, and the necessary accountability to protect the expenditure of public funds if the home school parents' voluntary utilizes EFA dollars. Likewise, if a parent chooses to participate in the EFA program, they continue to be able to supplement their home school education with items not funded under the rule, they simply must do so at their own expense.

The comment expresses concern regarding the requirement that a co-curricular course must be taught by a qualified teacher or instructor and requests changes be made to clarify the rule does not prevent the parents from serving as the instructor. The division wishes to clarify that this rule defines the scope of spending with respect to program funds and in no way restricts the liberty of home school parents to teach courses. However, one of the core policies of this rule is that program funds cannot be paid as labor to the parents of participating students. 6 C.A.R. § 35-111(a)(2)(E)(ii). Instructional materials can be purchased pursuant to other provisions of the rule and utilized by the parents; however, the provision regarding co-curricular courses is included in the rule to address situations where an instructor is hired to teach that material.

Commenter Name: Jillian, 04/01/2026

Comment: This break down of the proposed rules changes originally posted by Tiffany Ann have my full support. Moreover as a homeschool family, if these rules are put into place we most likely will no longer use the EFA program. We would continue to homeschool as we have in the past. I also believe it is infringement on our natural liberties endowed by our creater as stated in our constitution.

The language and structure of these proposed changes raise significant issues that I believe warrant careful reconsideration.

At the heart of my concern is that these rules appear to extend beyond the scope of Arkansas homeschool law and, in practice, redefine homeschooling into a more rigid, institutional model that does not reflect how home education functions or why families choose it.

One example is the definition of a "course" as requiring a predetermined syllabus. Homeschooling is intentionally flexible and individualized. Parents regularly adjust pacing, content, and methods based on a child's needs, mastery, and even life circumstances such as illness or family obligations. Requiring a fixed, pre-written syllabus imposes an unnecessary and developmentally inappropriate structure—especially for younger students—and creates a barrier to the very adaptability that makes homeschooling effective. This requirement does not align with current Arkansas law and risks excluding legitimate educational approaches simply because they do not mirror a traditional classroom model.

Similarly, the definition of “co-curricular course” is deeply concerning due to its extensive and highly specific requirements. The emphasis on “structured content,” formal instructional design, alignment with standards, and delivery by an instructor with subject-matter expertise introduces a framework that closely resembles institutional schooling. This raises several issues.

First, it appears to diminish or exclude the role of the parent as the primary educator. Many homeschooling parents bring valuable real-world experience and knowledge to their children’s education, even if they do not hold formal teaching credentials. Second, it restricts the use of widely accepted and effective learning methods, including informal instruction, project-based learning, and the use of online resources such as tutorials or educational platforms. Third, it risks disqualifying meaningful educational experiences—such as art exploration, photography, or hands-on STEM activities—simply because they do not fit into a narrowly defined “structured” format.

Education in a homeschool environment often happens organically and through exploration. Requiring every activity to meet institutional criteria undermines that process and excludes many legitimate pathways to learning.

The restrictions on extracurricular activities, particularly competitive sports, also raise concerns. By excluding sports that involve tryouts or ability-based participation, these rules create an inequity between homeschool and public school students. Public school students are supported in participating in competitive athletics, yet homeschool students would be denied equivalent support under the EFA program. Competitive sports are not merely recreational; they provide opportunities for skill development, discipline, teamwork, and even access to college scholarships. Denying homeschool students access to funding for these opportunities places them at a distinct disadvantage.

Another significant issue lies in the definitions of “necessary” and “ordinary,” as well as the broader concept of “qualifying expenses.” These terms are inherently subjective and insufficiently defined. What is considered necessary or ordinary for one student may not be for another, particularly in a homeschool setting where education is tailored to the individual. Additionally, the exclusion of “hobby-based” activities is problematic and contradictory. Many career paths begin as interest-driven pursuits. Activities such as photography, aviation, 3D printing, or athletics may initially appear recreational but often serve as the foundation for future careers or entrepreneurial opportunities.

This ambiguity creates a system where approval of expenses may vary widely depending on the individual reviewer. One family may receive approval for an educational tool or activity, while another is denied for the same request. This lack of consistency not only creates confusion but also introduces inequity and uncertainty for families trying to comply in good faith.

These concerns are further compounded by the enforcement and review provisions. The combination of subjective standards with potentially punitive consequences—such as repayment requirements, suspension, or removal from the program—places families in a precarious position. Parents who are making thoughtful, good-faith educational decisions for their children could still

face penalties simply because an expense is later interpreted differently. This creates a chilling effect, discouraging participation in the program and undermining its intended purpose.

Additionally, the administrative burden imposed by these requirements cannot be overlooked. Homeschool parents would be expected to document, justify, and defend routine educational decisions to a degree that is both impractical and inconsistent with the intent of school choice. This burden will likely fall most heavily on families who lack the time, resources, or expertise to navigate complex compliance expectations—ironically limiting access for those the program is designed to support.

In summary, the proposed rules:

Introduce requirements that exceed the scope of Arkansas homeschool law

Impose an institutional model onto a flexible, parent-directed form of education

Rely on subjective standards that invite inconsistent and inequitable enforcement

Restrict access to legitimate educational opportunities, including competitive athletics and experience-based learning

Create unnecessary administrative and compliance burdens for families

Pair unclear standards with punitive enforcement mechanisms that place good-faith participants at risk

Division Response: Comment considered, no changes made. The general concern of this comment is that the rule will act as a constraint to the flexibility that home-schooling parents have in the State of Arkansas. The division respectfully submits that this concern fails to distinguish between the law governing home schooling, which is unchanged, and the necessary accountability to protect the expenditure of public funds if the home school parents' voluntary utilizes EFA dollars. Likewise, if a parent chooses to participate in the EFA program, they continue to be able to supplement their home school education with items not funded under the rule, they simply must do so at their own expense.

The only consequence of an expense being considered co-curricular rather than core expenses is that the expense must be preapproved if the program participant wants a direct reimbursement. This is appropriate because expenses related to the activities described in the comment may require the program participant to demonstrate the educational purpose in a way that textbooks or curriculum does not require.

With respect to sports, a change was made from the prior version of the rule amendment that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience

they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience. A homeschool student is not prohibited from participating in competitive sports and may do so through a program outside of a public school or at his or her resident public school under A.C.A. § 6-15-509 commonly referred to as the Tim Tebow law.

Regarding the ordinary and necessary analysis, the rule amendment seeks to formalize a necessary exercise of discretion by the division when determining whether an expense is allowable. For example, a Bunsen burner would be a qualifying expense, but it would not be necessary for the education of a kindergarten student. Likewise, the book Atlas Shrugged would be a qualifying expense, but it would not be ordinary to purchase a $1,800 first edition of the text. Allowing these hypothetical expenses to be funded with EFA dollars would be to allow program participants to unjustly enrich themselves in clear contradiction to the intent of the law. Putting this analysis in the text of the rule clarities for the division and the program participants how distinctions of this nature will be made.

Commenter Name: Jamie Hogue, 04/01/2026

Comment: I have noticed that this second semester has been so much more difficult to navigate from the length of time to get reimbursed and the rejections. If it takes me 1.5 months to get a reimbursement rejected just for me to resubmit and wait another 1.5 months! I didn't have anything rejected before. This along with the new rules that I have read makes me feel that we are going to have to jump through hoops to get the help that was amazing the first semester for our children.

Division Response: Comment considered, no changes made.

Commenter Name: Heather Yarbrough, 04/01/2026

Comment: To Whom It May Concern,

I am writing to express specific concerns regarding the proposed changes to the Arkansas Children's Educational Freedom Account (EFA) program. While the stated purpose of this program is to expand educational choice and flexibility for families, several of the proposed rules move in the opposite direction and place unnecessary constraints on homeschooling.

First, the requirement that EFA funds must be used to provide instruction in specific "core" subjects—English Language Arts, Mathematics, Science, and Social Studies—imposes a rigid structure that does not reflect how many homeschool families actually educate their children. Homeschooling often involves integrated subject learning, interest-led study, and alternative pacing based on the child's needs. Mandating a traditional subject framework limits the flexibility that families intentionally seek when choosing to homeschool.

Second, the restrictions placed on who may serve as an education provider are overly narrow and exclude qualified individuals with real teaching experience. For example, I personally worked for two years as a tutor and supplemental instruction leder at a community college, supporting students in Biology, Geology, and Physical Science. Despite this experience, I would not qualify to provide tutoring services under the proposed rules because I do not hold a bachelor's degree. This standard overlooks demonstrated competence and practical teaching experience, and it unnecessarily limits families' access to capable instructors within their own communities.

More broadly, these rules reflect a shift toward increased oversight and standardization that resembles the public school model many families have intentionally chosen to leave. Homeschooling is often pursued because families believe their children are not receiving a high-quality or appropriately tailored education in a traditional system. Imposing strict definitions of acceptable instruction, approved providers, and required subject structures undermines the very purpose of offering an alternative.

Educational freedom should allow families to make decisions based on their child's individual needs, not require them to conform to a predefined system in order to access funds. If the goal of the EFA program is truly to support diverse educational approaches, then the rules should reflect trust in parents as primary educators and allow for a wider range of instructional methods and qualified providers.

I respectfully ask that these aspects of the proposed rules be reconsidered to better align with the stated intent of flexibility and educational choice.

Thank you for your time and consideration.

Sincerely,

Heather Yarbrough

Division Response: Comment considered, no changes made. The general concern of this comment is that the rule will act as a constraint to the flexibility that home-schooling parents have in the State of Arkansas. The division respectfully submits that this concern fails to distinguish between the law governing home schooling, which is unchanged, and the necessary accountability to protect the expenditure of public funds if the home school parents' voluntary utilizes EFA dollars. Likewise, if a parent chooses to participate in the EFA program, they continue to be able to supplement their home school education with items not funded under the rule, they simply must do so at their own expense.

The comment expresses concern regarding the requirement that a co-curricular course must be taught by a qualified teacher or instructor and requests changes be made to clarify the rule does not prevent the parents from serving as the instructor. The division wishes to clarify that this rule defines the scope of spending with respect to program funds and in no way restricts the liberty of home school parents to teach courses. However, one of the core policies of this rule is that program funds cannot be paid as labor to the parents of participating students. 6 C.A.R. § 35-111(a)(2)(E)(ii). Instructional materials can be purchased pursuant to other provisions of the rule

and utilized by the parents; however, the provision regarding co-curricular courses is included in the rule to address situations where an instructor is hired to teach that material.

Commenter Name: Teresa Washington, 04/01/2026

Comment: To whom it may concern,

The language and structure of these proposed changes raise significant issues that I believe warrant careful reconsideration. Homeschooling isn't and never has been public school. They look different and have different needs and deserve for those needs to be met if we are to do what's in the best interest of our students.

At the heart of my concern is that these rules extend beyond the scope of Arkansas homeschool law and, in practice, redefine homeschooling into a more rigid, institutional model that does not reflect how home education functions or why families choose it.

One example is the definition of a "course" as requiring a predetermined syllabus. Homeschooling is intentionally flexible and individualized. Parents regularly adjust pacing, content, and methods based on a child's needs, mastery, and even life circumstances such as illness or family obligations. Requiring a fixed, pre-written syllabus imposes an unnecessary and developmentally inappropriate structure—especially for younger students—and creates a barrier to the very adaptability that makes homeschooling effective. This requirement does not align with current Arkansas law and risks excluding legitimate educational approaches simply because they do not mirror a traditional classroom model.

Similarly, the definition of "co-curricular course" is deeply concerning due to its extensive and highly specific requirements. The emphasis on "structured content," formal instructional design, alignment with standards, and delivery by an instructor with subject-matter expertise introduces a framework that closely resembles institutional schooling. This raises several issues.

First, it appears to diminish or exclude the role of the parent as the primary educator. Many homeschooling parents bring valuable real-world experience and knowledge to their children's education, even if they do not hold formal teaching credentials. Second, it restricts the use of widely accepted and effective learning methods, including informal instruction, project-based learning, and the use of online resources such as tutorials or educational platforms. Third, it risks disqualifying meaningful educational experiences—such as art exploration, photography, or hands-on STEM activities—simply because they do not fit into a narrowly defined "structured" format.

Education in a homeschool environment often happens organically and through exploration. Requiring every activity to meet institutional criteria undermines that process and excludes many legitimate pathways to learning.

The restrictions on extracurricular activities, particularly competitive sports, also raise concerns. By excluding sports that involve tryouts or ability-based participation, these rules create an

inequity between homeschool and public school students. Public school students are supported in participating in competitive athletics, yet homeschool students would be denied equivalent support under the EFA program. Competitive sports are not merely recreational; they provide opportunities for skill development, discipline, teamwork, and even access to college scholarships. Denying homeschool students access to funding for these opportunities places them at a distinct disadvantage.

Another significant issue lies in the definitions of "necessary" and "ordinary," as well as the broader concept of "qualifying expenses." These terms are inherently subjective and insufficiently defined. What is considered necessary or ordinary for one student may not be for another, particularly in a homeschool setting where education is tailored to the individual. Additionally, the exclusion of "hobby-based" activities is problematic and contradictory. Many career paths begin as interest-driven pursuits. Activities such as photography, aviation, 3D printing, or athletics may initially appear recreational but often serve as the foundation for future careers or entrepreneurial opportunities.

This ambiguity creates a system where approval of expenses may vary widely depending on the individual reviewer. One family may receive approval for an educational tool or activity, while another is denied for the same request. This lack of consistency not only creates confusion but also introduces inequity and uncertainty for families trying to comply in good faith.

These concerns are further compounded by the enforcement and review provisions. The combination of subjective standards with potentially punitive consequences—such as repayment requirements, suspension, or removal from the program—places families in a precarious position. Parents who are making thoughtful, good-faith educational decisions for their children could still face penalties simply because an expense is later interpreted differently. This creates a chilling effect, discouraging participation in the program and undermining its intended purpose.

Additionally, the administrative burden imposed by these requirements cannot be overlooked. Homeschool parents would be expected to document, justify, and defend routine educational decisions to a degree that is both impractical and inconsistent with the intent of school choice. This burden will likely fall most heavily on families who lack the time, resources, or expertise to navigate complex compliance expectations—ironically limiting access for those the program is designed to support.

In summary, the proposed rules:

- Introduce requirements that exceed the scope of Arkansas homeschool law
- Impose an institutional model onto a flexible, parent-directed form of education
- Rely on subjective standards that invite inconsistent and inequitable enforcement
- Restrict access to legitimate educational opportunities, including competitive athletics and experience-based learning

- Create unnecessary administrative and compliance burdens for families

- Pair unclear standards with punitive enforcement mechanisms that place good-faith participants at risk

Please reconsider so that we don't have to reconsider our participation in this program that has been such a blessing so far to our family.

Sincerely,
Teresa Washington

Division Response: Comment considered, no changes made. The general concern of this comment is that the rule will act as a constraint to the flexibility that home-schooling parents have in the State of Arkansas. The division respectfully submits that this concern fails to distinguish between the law governing home schooling, which is unchanged, and the necessary accountability to protect the expenditure of public funds if the home school parents' voluntary utilizes EFA dollars. Likewise, if a parent chooses to participate in the EFA program, they continue to be able to supplement their home school education with items not funded under the rule, they simply must do so at their own expense.

The only consequence of an expense being considered co-curricular rather than core expenses is that the expense must be preapproved if the program participant wants a direct reimbursement. This is appropriate because expenses related to the activities described in the comment may require the program participant to demonstrate the educational purpose in a way that textbooks or curriculum does not require.

With respect to sports, a change was made from the prior version of the rule amendment that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience. A homeschool student is not prohibited from participating in competitive sports and may do so through a program outside of a public school or at his or her resident public school under A.C.A. § 6-15-509 commonly referred to as the Tim Tebow law.

Regarding the ordinary and necessary analysis, the rule amendment seeks to formalize a necessary exercise of discretion by the division when determining whether an expense is allowable. For example, a Bunsen burner would be a qualifying expense, but it would not be necessary for the education of a kindergarten student. Likewise, the book Atlas Shrugged would be a qualifying expense, but it would not be ordinary to purchase a $1,800 first edition of the text. Allowing these hypothetical expenses to be funded with EFA dollars would be to allow program participants to unjustly enrich themselves in clear contradiction to the intent of the law. Putting this analysis in

the text of the rule clarities for the division and the program participants how distinctions of this nature will be made.

Commenter Name: Tiffany Rea, 04/01/2026

Comment: To whom it may concern,
I am writing as a homeschooling parent participating in the Educational Freedom Account (EFA) program to express **serious** concerns regarding the proposed rule changes currently under consideration. I appreciate the intent behind the EFA program and the opportunities it provides to families like mine. However, the language and structure of these proposed changes raise significant issues that I believe warrant careful reconsideration.

At the heart of my concern is that these rules appear to extend beyond the scope of Arkansas homeschool law and, in practice, redefine homeschooling into a more rigid, institutional model that does not reflect how home education functions or why families choose it.

One example is the definition of a "course" as requiring a predetermined syllabus. Homeschooling is intentionally flexible and individualized. Parents regularly adjust pacing, content, and methods based on a child's needs, mastery, and even life circumstances such as illness or family obligations. Requiring a fixed, pre-written syllabus imposes an unnecessary and developmentally inappropriate structure—especially for younger students—and creates a barrier to the very adaptability that makes homeschooling effective. This requirement does not align with current Arkansas law and risks excluding legitimate educational approaches simply because they do not mirror a traditional classroom model.

Similarly, the definition of "co-curricular course" is deeply concerning due to its extensive and highly specific requirements. The emphasis on "structured content," formal instructional design, alignment with standards, and delivery by an instructor with subject-matter expertise introduces a framework that closely resembles institutional schooling. This raises several issues.

First, it appears to diminish or exclude the role of the parent as the primary educator. Many homeschooling parents bring valuable real-world experience and knowledge to their children's education, even if they do not hold formal teaching credentials. Second, it restricts the use of widely accepted and effective learning methods, including informal instruction, project-based learning, and the use of online resources such as tutorials or educational platforms. Third, it risks disqualifying meaningful educational experiences—such as art exploration, photography, or hands-on STEM activities—simply because they do not fit into a narrowly defined "structured" format.

Education in a homeschool environment often happens organically and through exploration. Requiring every activity to meet institutional criteria undermines that process and excludes many legitimate pathways to learning.

The restrictions on extracurricular activities, particularly competitive sports, also raise concerns. By excluding sports that involve tryouts or ability-based participation, these rules create an

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Another significant issue lies in the definitions of "necessary" and "ordinary," as well as the broader concept of "qualifying expenses." These terms are inherently subjective and insufficiently defined. What is considered necessary or ordinary for one student may not be for another, particularly in a homeschool setting where education is tailored to the individual. Additionally, the exclusion of "hobby-based" activities is problematic and contradictory. Many career paths begin as interest-driven pursuits. Activities such as photography, aviation, 3D printing, or athletics may initially appear recreational but often serve as the foundation for future careers or entrepreneurial opportunities.

This ambiguity creates a system where approval of expenses may vary widely depending on the individual reviewer. One family may receive approval for an educational tool or activity, while another is denied for the same request. This lack of consistency not only creates confusion but also introduces inequity and uncertainty for families trying to comply in good faith.

These concerns are further compounded by the enforcement and review provisions. The combination of subjective standards with potentially punitive consequences—such as repayment requirements, suspension, or removal from the program—places families in a precarious position. Parents who are making thoughtful, good-faith educational decisions for their children could still face penalties simply because an expense is later interpreted differently. This creates a chilling effect, discouraging participation in the program and undermining its intended purpose.

Additionally, the administrative burden imposed by these requirements cannot be overlooked. Homeschool parents would be expected to document, justify, and defend routine educational decisions to a degree that is both impractical and inconsistent with the intent of school choice. This burden will likely fall most heavily on families who lack the time, resources, or expertise to navigate complex compliance expectations—ironically limiting access for those the program is designed to support.

In summary, the proposed rules:

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- Impose an institutional model onto a flexible, parent-directed form of education
- Rely on subjective standards that invite inconsistent and inequitable enforcement
- Restrict access to legitimate educational opportunities, including competitive athletics and experience-based learning
- Create unnecessary administrative and compliance burdens for families
- Pair unclear standards with punitive enforcement mechanisms that place good-faith participants at risk

I respectfully urge the Department to reconsider these provisions and work toward a framework that preserves both accountability and the fundamental flexibility that defines homeschooling. Clear, objective standards (aligned with existing law and respectful of parental authority) are essential to ensuring that the EFA program remains accessible, fair, and effective.

Thank you for your time and consideration. I truly appreciate the work being done to support educational opportunities for families across Arkansas, and I hope these concerns can contribute to a more balanced and workable outcome.

Sincerely,

Tiffany Rea (homeschool mom and mom of an EFA recipient)

Division Response: The general concern of this comment is that the rule will act as a constraint to the flexibility that home-schooling parents have in the State of Arkansas. The division respectfully submits that this concern fails to distinguish between the law governing home schooling, which is unchanged, and the necessary accountability to protect the expenditure of public funds if the home school parents' voluntary utilizes EFA dollars. Likewise, if a parent chooses to participate in the EFA program, they continue to be able to supplement their home school education with items not funded under the rule, they simply must do so at their own expense.

Qualified Instructor: Comment considered, no changes made. The comment expresses concern regarding the requirement that a co-curricular course must be taught by a qualified teacher or instructor and requests changes be made to clarify the rule does not prevent the parents from serving as the instructor. The division wishes to clarify that this rule defines the scope of spending with respect to program funds and in no way restricts the liberty of home school parents to teach courses. However, one of the core policies of this rule is that program funds cannot be paid as labor to the parents of participating students. 6 C.A.R. § 35-111(a)(2)(E)(ii). Instructional materials can be purchased pursuant to other provisions of the rule and utilized by the parents; however, the provision regarding co-curricular courses is included in the rule to address situations where an instructor is hired to teach that material.
Sports: With respect to sports, a change was made from the prior version of the rule amendment that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education.

The division respectfully rejects the premise that the goal of the EFA program in the homeschool context is or should be to provide equity between public or private schools and homeschooling. The goal of the EFA program is to support parents in offering a distinct homeschooling experience by ensuring parents have access to curriculum and equipment necessary to provide high quality

education. This purpose of homeschooling is to provide an experience distinct from the public or private schools.

The goal of the EFA program is not to recreate the public school experience. A homeschool student is not prohibited from participating in competitive sports and may do so through a program outside of a public school or at his or her resident public school under A.C.A. § 6-15-509 commonly referred to as the Tim Tebow law.

Ordinary and Necessary: Comment considered, no changes made. Regarding the ordinary and necessary analysis, the rule amendment seeks to formalize a necessary exercise of discretion by the division when determining whether an expense is allowable. For example, a Bunsen burner would be a qualifying expense, but it would not be necessary for the education of a kindergarten student. Likewise, the book Atlas Shrugged would be a qualifying expense, but it would not be ordinary to purchase a $1,800 first edition of the text. Allowing these hypothetical expenses to be funded with EFA dollars would be to allow program participants to unjustly enrich themselves in clear contradiction to the intent of the law. Putting this analysis in the text of the rule clarities for the division and the program participants how distinctions of this nature will be made.

***Preapproval*:** Comment considered, no changes made. The current version of the rule requires all expenses be preapproved in order to be eligible for reimbursement. 6 CAR § 35-111(a)(2)(F). The proposed language is designed to provide added flexibility to parents for the least controversial category of expenses. If a program participant is concerned about whether a expense falls within the exception for preapproval, the participant can reach out to the department or request preapproval.

Commenter Name: Megan Williams, 04/01/2026

Comment: To whom it may concern,

I am writing as a homeschooling parent participating in the Educational Freedom Account (EFA) program to express **serious** concerns regarding the proposed rule changes currently under consideration. I appreciate the intent behind the EFA program and the opportunities it provides to families like mine. However, the language and structure of these proposed changes raise significant issues that I believe warrant careful reconsideration.

At the heart of my concern is that these rules appear to extend beyond the scope of Arkansas homeschool law and, in practice, redefine homeschooling into a more rigid, institutional model that does not reflect how home education functions or why families choose it.
One example is the definition of a “course” as requiring a predetermined syllabus. Homeschooling is intentionally flexible and individualized. Parents regularly adjust pacing, content, and methods based on a child’s needs, mastery, and even life circumstances such as illness or family obligations. Requiring a fixed, pre-written syllabus imposes an unnecessary and developmentally inappropriate structure—especially for younger students—and creates a barrier to the very adaptability that makes homeschooling effective. This requirement does not align with current Arkansas law and

risks excluding legitimate educational approaches simply because they do not mirror a traditional classroom model.

Similarly, the definition of “co-curricular course” is deeply concerning due to its extensive and highly specific requirements. The emphasis on “structured content,” formal instructional design, alignment with standards, and delivery by an instructor with subject-matter expertise introduces a framework that closely resembles institutional schooling. This raises several issues.

First, it appears to diminish or exclude the role of the parent as the primary educator. Many homeschooling parents bring valuable real-world experience and knowledge to their children’s education, even if they do not hold formal teaching credentials. Second, it restricts the use of widely accepted and effective learning methods, including informal instruction, project-based learning, and the use of online resources such as tutorials or educational platforms. Third, it risks disqualifying meaningful educational experiences—such as art exploration, photography, or hands-on STEM activities—simply because they do not fit into a narrowly defined “structured” format.

Education in a homeschool environment often happens organically and through exploration. Requiring every activity to meet institutional criteria undermines that process and excludes many legitimate pathways to learning.

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Another significant issue lies in the definitions of “necessary” and “ordinary,” as well as the broader concept of “qualifying expenses.” These terms are inherently subjective and insufficiently defined. What is considered necessary or ordinary for one student may not be for another, particularly in a homeschool setting where education is tailored to the individual. Additionally, the exclusion of “hobby-based” activities is problematic and contradictory. Many career paths begin as interest-driven pursuits. Activities such as photography, aviation, 3D printing, or athletics may initially appear recreational but often serve as the foundation for future careers or entrepreneurial opportunities.

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These concerns are further compounded by the enforcement and review provisions. The combination of subjective standards with potentially punitive consequences—such as repayment

requirements, suspension, or removal from the program—places families in a precarious position. Parents who are making thoughtful, good-faith educational decisions for their children could still face penalties simply because an expense is later interpreted differently. This creates a chilling effect, discouraging participation in the program and undermining its intended purpose.

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In summary, the proposed rules:

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- Create unnecessary administrative and compliance burdens for families
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I respectfully urge the Department to reconsider these provisions and work toward a framework that preserves both accountability and the fundamental flexibility that defines homeschooling. Clear, objective standards (aligned with existing law and respectful of parental authority) are essential to ensuring that the EFA program remains accessible, fair, and effective.

Thank you for your time and consideration. I truly appreciate the work being done to support educational opportunities for families across Arkansas, and I hope these concerns can contribute to a more balanced and workable outcome.

Sincerely,

Tiffany Rea (homeschool mom and mom of an EFA recipient)

Division Response: The general concern of this comment is that the rule will act as a constraint to the flexibility that home-schooling parents have in the State of Arkansas. The division respectfully submits that this concern fails to distinguish between the law governing home schooling, which is unchanged, and the necessary accountability to protect the expenditure of public funds if the home school parents' voluntary utilizes EFA dollars. Likewise, if a parent chooses to participate in the EFA program, they continue to be able to supplement their home school education with items not funded under the rule, they simply must do so at their own expense.

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instructor and requests changes be made to clarify the rule does not prevent the parents from serving as the instructor. The division wishes to clarify that this rule defines the scope of spending with respect to program funds and in no way restricts the liberty of home school parents to teach courses. However, one of the core policies of this rule is that program funds cannot be paid as labor to the parents of participating students. 6 C.A.R. § 35-111(a)(2)(E)(ii). Instructional materials can be purchased pursuant to other provisions of the rule and utilized by the parents; however, the provision regarding co-curricular courses is included in the rule to address situations where an instructor is hired to teach that material.

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The division respectfully rejects the premise that the goal of the EFA program in the homeschool context is or should be to provide equity between public or private schools and homeschooling. The goal of the EFA program is to support parents in offering a distinct homeschooling experience by ensuring parents have access to curriculum and equipment necessary to provide high quality education. This purpose of homeschooling is to provide an experience distinct from the public or private schools.

The goal of the EFA program is not to recreate the public school experience. A homeschool student is not prohibited from participating in competitive sports and may do so through a program outside of a public school or at his or her resident public school under A.C.A. § 6-15-509 commonly referred to as the Tim Tebow law.

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Commenter Name: Tanya Reddin, 04/01/2026

Comment: Thank you for reading my email.
I have been listening/reading some of the comments about the change in rules.

You may or may not be able to use my comments nor may my comments change anything, but I do appreciate the ability to share my perspective. Perhaps it will be used for good.

First, my situation: I homeschooled from 2003 to 2017. My oldest 2 graduated as homeschoolers and are doing well. My 3rd child went to public school in 9th grade and graduated from Conway High in 2022 and joined the Army National Guard. She is also doing ROTC at UCA majoring in Chinese—all thanks to Conway High and the Chinese teacher and the JROTC program there. My two youngest sons went Conway Christian since 2017. My 4th child graduated last year and now goes to Ouachita Baptist. Thanks to a friend who sponsored him, we were able to afford Conway Christian. My youngest was at Conway Christian from Kindergarten to 7th grade. I used life insurance after the death of my husband in 2016 to afford Conway Christian (and also some scholarship money). This year we are back to homeschooling his 8th grade year. We are very thankful for any assistance with education. We are thankful for the Learns act and EFA funds.

The plan: Now that my husband has died, I have gotten a job with Thompson Driving as a driving instructor. This job has me working hours so that students can take lessons when they aren't in school. Therefore, having my son attend Conway Christian would not be easy. So, we opted to homeschool. I got an RV and made plans to work a month, take my 8th grader out to National Parks the next month. We were going to do math and Language while we were home and I had to work. The months we were out, we would study history and science. This was allowed by my employer for this year only.

The reckoning: I know that the rules said that field trips out of state were not covered expenses. However, we did not take field trips. We planned to do history on the road. Road schooling. We planned to do science on the road. Road Schooling some call it. We went to Boston and saw the Freedom Trail while we studying the American Revolution. There is not a field trip in Arkansas that can tell us about the American Revolution. Mammoth Cave in Tennessee and Big Ben in Texas are designated dark sky parks. We are studying Astronomy, specifically, so what better place to go see the galaxies than at a dark sky? We saw Dinosaur Valley with REAL dinosaur footprints in our study of science/biology/paleontology. Nothing short of incredible, but according to the rules this isn't covered. It makes no sense. We were not taking a vacation.

Other observations:

1) As I work for a company that is an EFA vendor, I've noticed the increase in work from homeschoolers. I'm very glad of the work. I think we're doing a good job of helping new and young drivers become safe and defensive drivers. We aren't getting much business from public school children as we were in previous years. I want all students to be safe drivers.

2) I do need a computer at home. My computer is 10 years old or more. My son's computer is old too. We are a Mac family, and I do not care to get the Windows kind of computer. I was rejected on a pre-approval, and if I understand why correctly, it is because it costs too much. I would request that instead of just saying no to a piece of technology that is needing to be considered, have the rules reflect the amount that can be covered, and then let the rest that goes over that amount be covered by the family.

3) I think the idea of getting help to educate children at home is not a bad idea, but the system of direct pay, reimbursements, and pre-approvals seems to exhausting having to make a decision of every little receipt. There has to be a better way. Changing the rules to drop rollover amounts from $20,ooo to $8500 does not seem like it will help with little tiny things we are having to give an account for. I really hope we can all find a better way.

Well, thank you for letting me share my perspective. I hope this all turns out okay. Let me know how I can help in any way.

Tanya Reddin, Isaiah

Division Response: Comment considered, no changes made. The general concern of this comment is that the rule will act as a constraint to the flexibility that home-schooling parents have in the State of Arkansas. The division respectfully submits that this concern fails to distinguish between the law governing home schooling, which is unchanged, and the necessary accountability to protect the expenditure of public funds if the home school parents' voluntary utilizes EFA dollars. Likewise, if a parent chooses to participate in the EFA program, they continue to be able to supplement their home school education with items not funded under the rule, they simply must do so at their own expense.

The comment opposes the statutory requirements of that field trips be within the State of Arkansas codified in A.C.A. § 6-18-2501(13)(Q) and implemented by this rule. Consequently, the comment's concerns are outside the scope of rulemaking.

The establishment of an $8,500 rollover cap for program funds was a considered policy which balanced the concerns of the comment with the general demand for program resources. The division determined that a year's worth of funding is a sufficient savings to address the comment's concerns and that any additional unused funds are better used providing other student's access to the program.

Commenter Name: Chelsea Farless, 04/01/2026

Comment: To Whom It May Concern,

I am writing in regards the proposed changes to the Educational Freedom Account (EFA) rules.

First, I would like to express concern about the proposed cap on EFA rollover funds. One of the greatest benefits of the EFA program is the flexibility it provides families to plan for both current

and future educational needs. Reducing the rollover cap from $20,000 to $8,500 significantly limits a family's ability to save for larger, less frequent expenses.

Second, I strongly disagree with the proposed restriction on using EFA funds for team sports that require tryouts or limit participation based on ability. Public school students benefit from taxpayer-funded athletic programs regardless of team structure, while EFA families would be excluded from accessing similar opportunities using funds specifically designated for their education. Athletics are a valuable part of a well-rounded education, teaching discipline, teamwork, and perseverance. Limiting access based on tryouts creates an unequal standard between public school students and those participating in EFA programs.

Overall, these proposed changes appear to reduce flexibility and create unnecessary barriers for families who are seeking to provide the best possible education for their children. I respectfully urge the Department to reconsider these provisions and maintain policies that support educational choice, equity, and long-term planning.

We would also appreciate clarification regarding the proposed exclusion of expenses considered improvements to real property or household fixtures. While we understand the intent to prevent misuse, some educational activities; particularly in home-based or experiential learning environments naturally involve items that may resemble property improvements but serve a direct educational purpose. For example, gardening infrastructure, small-scale agricultural setups, or workshop spaces are often integral to hands-on learning in subjects such as science, nutrition, and entrepreneurship. We encourage the Department to consider allowances or clear distinctions for items that are primarily educational in function, even if they are affixed or used within the home environment.

Division Response: The general concern of this comment is that the rule will act as a constraint to the flexibility that home-schooling parents have in the State of Arkansas. The division respectfully submits that this concern fails to distinguish between the law governing home schooling, which is unchanged, and the necessary accountability to protect the expenditure of public funds if the home school parents' voluntary utilizes EFA dollars. Likewise, if a parent chooses to participate in the EFA program, they continue to be able to supplement their home school education with items not funded under the rule, they simply must do so at their own expense.

***Rollover Cap*:** The establishment of an $8,500 rollover cap for program funds was a considered policy which balanced the concerns of the comment with the general demand for program resources. The division determined that a year's worth of funding is a sufficient savings to address the comment's concerns and that any additional unused funds are better used providing other student's access to the program.

***Sports*:** With respect to sports, a change was made from the prior version of the rule amendment that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational

experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education.

***Improvements to Real Property*:** In the context of real property, an improvement or a fixture is a clearly established legal concept which distinguishes personal property from property that becomes a part of real estate. The basic test is if you sold the real estate, would the improvement or fixture be conveyed to the new owner. The division determined that using EFA funds to improve the value of property owners is not an appropriate use of EFA funds. Program participants may utilize funds saved on curriculum or other eligible expenses for the projects described in the comment.

Commenter Name: Mary Jane Sims, 04/01/2026

Comment: To Whom It May Concern,

First I want to say this has afforded my children to take online Spanish, get a reading tutor, take an equine vet class, do gymnastics and swim lessons- this is HUGE for us!! Not to mention lifting a burden of curriculum and books.

My girls are even going to be able to be apart of a part time micro-school to further their learning, something I couldn't have afforded!

I'm writing to share my concerns about the proposed changes to the Educational Freedom Account (EFA) rules.

First, I'm really worried about the plan to lower the rollover cap. One of the best things about the EFA program is that it gives families the flexibility to plan for the long haul. Dropping that cap from $20,000 down to $8,500 makes it a lot harder to save up for those bigger, one-time costs—whether it's a major curriculum shift, specialized tutoring, or high-cost programs. I can see 20k is a lot to roll over but why not leave it be? Educational needs aren't always "one size fits all" every single year, and this change feels like it pulls the rug out from under families who are trying to plan responsibly for their kids' futures.

I also disagree with the new restrictions on team sports. It doesn't seem fair or right that public school students can access taxpayer-funded athletics regardless of whether there's a tryout, while EFA families would be shut out for choosing the same types of competitive programs. Why does it matter if you have to try out?

Sports teach our kids so much about discipline and perseverance; EFA students shouldn't be held to a different, more restrictive standard just to participate in a well-rounded education.

In general, these changes feel like they're adding unnecessary hurdles for families just trying to do what's best for their children. I'm asking the Department to please reconsider these points and keep the focus on flexibility and true educational choice.

Finally, I'd love some more clarity on the "real property improvements" exclusion. I totally get the need to prevent misuse, but in a home-based or hands-on learning environment, the lines can get a little blurry. For instance, things like a small greenhouse for science or a workshop space for entrepreneurship might look like a "fixture," but they are essential tools for a kid's education. I'd encourage the Department to look at the function of these items so we don't accidentally block valuable, experiential learning.

Thank you for your time and for considering our perspective.

Sincerely,

Mary Jane Sims

Division Response: Comment considered, no changes made. The establishment of an $8,500 rollover cap for program funds was a considered policy which balanced the concerns of the comment with the general demand for program resources. The division determined that a year's worth of funding is a sufficient savings to address the comment's concerns and that any additional unused funds are better used providing other student's access to the program.

Commenter Name: Kellie Diederich, 04/01/2026

Comment: I feel this is very frustrating to have to defend homeschooling at every turn it seems. All homeschoolers approach teaching/learning differently. I do not and will never understand why team sports are allowed in public schools that we pay for with our tax dollars, but the ADE is wanting to remove that option for homeschoolers. That is discrimination at it's finest. I can understand a limit of some sort. I do believe 25% is too low of a limit, though. Also, I might add my child does not do a team sport, since I do not want to enroll her in something that she will love and then it be yanked out from under her because we cannot afford it without EFA funds.

On another note, I believe that capping the rollover amount is absolutely ridiculous. My 2nd grader may not need the amount of funds this year that she may need in her 10th grade year, so, I should be able to rollover the funds AWARDED to HER to save for college/trade school opportunities as dual enrollment. I feel capping the rollover is FORCING purchases that may otherwise be unnecessary or skipped.

I know I just wasted my time typing this because literally no one cares what we think, which is blatantly obvious by the amount of emails you received during the last "open comment" that opposed the changes and none of it was taken into consideration. As per normal for the government.

My 2 cents. Not that it matters.

Division Response: Comment considered, no changes made.

With respect to sports, a change was made from the prior version of the rule amendment that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience. A homeschool student is not prohibited from participating in competitive sports and may do so through a program outside of a public school or at his or her resident public school under A.C.A. § 6-15-509 commonly referred to as the Tim Tebow law.

The establishment of an $8,500 rollover cap for program funds was a considered policy which balanced the concerns of the comment with the general demand for program resources. The division determined that a year's worth of funding is a sufficient savings to address the comment's concerns and that any additional unused funds are better used providing other student's access to the program.

Commenter Name: Lyndsey Simmons, 04/01/2026

Comment: Dear Arkansas Department of Education,
I am writing in response to the recently proposed changes to the Educational Freedom Account (EFA) rules under the LEARNS Act.
While I appreciate the intent to provide structure and accountability, I have serious concerns regarding two specific proposals: the reduction of allowable rollover funds and the restriction on team sports spending.

First, reducing the EFA rollover cap from $20,000 to $8,500 significantly limits families' ability to plan and save for larger, long-term educational expenses. Many homeschool families intentionally manage funds over multiple years to afford curriculum, tutoring, testing, or specialized programs that exceed a single year's allocation. Lowering this cap restricts responsible financial planning and undermines the flexibility that makes the program effective.

Second, the proposed prohibition on using EFA funds for team sports that require tryouts or limit participation creates an inequitable standard. Public school students continue to benefit from state-funded athletic programs, while homeschool students would be denied the same opportunity to access comparable experiences using EFA funds. This creates an uneven playing field and contradicts the core principle of educational freedom and fairness.

Homeschool families should have equal access to opportunities that support the whole child—including athletics, which contribute to physical health, teamwork, and personal development. Additionally, families should not face unnecessary limitations in choosing how best to educate

their children. The strength of the EFA program lies in its flexibility and its respect for parental decision-making.

I respectfully urge the Department to reconsider these proposed changes and ensure that EFA policies remain equitable, flexible, and aligned with the intent of expanding educational opportunity for all students.

Thank you for your time and consideration.

Sincerely,
Lyndsey

Division Response: Comment considered, no changes made.

With respect to sports, a change was made from the prior version of the rule amendment that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience. A homeschool student is not prohibited from participating in competitive sports and may do so through a program outside of a public school or at his or her resident public school under A.C.A. § 6-15-509 commonly referred to as the Tim Tebow law.

The establishment of an $8,500 rollover cap for program funds was a considered policy which balanced the concerns of the comment with the general demand for program resources. The division determined that a year's worth of funding is a sufficient savings to address the comment's concerns and that any additional unused funds are better used providing other student's access to the program.

Commenter Name: Crystal Bridges, 04/01/2026

Comment: To Whom it May Concern,

I am reading the rules updates for EFA participants this year and I am a bit confused on the reimbursement changes on the bottom of page 39 and top of page 40. I've screenshot them below for reference. Does this mean we cannot be reimbursed for expenses from vendors that are already EFA approved, but do not accept direct pay unless we ask for preapproval first? I am also confused as to what constitutes a "core educational expense." I see the definition on page 5, but it does not state what type of courses are considered to be a core educational expense. Does that included all courses, co-curricular courses, and physical activity courses? I have several scenarios from this past year where I am requesting reimbursements on a regular basis so I'm trying to clarify what would need preapproval for next year under these new proposed rules.

1. We have a EFA Vendor Approved music teacher who we are currently having to pay out of pocket because direct pay is more than a month behind. I've just been paying that and submitting it for reimbursement. Would this require preapproval under the new rules? She will take direct pay when it is a timely payment so its just the last couple of months we've had to pay out of pocket.

2. We have a EFA Vendor Approved gym, Conway Regional Fitness Center, where my daughter takes swim lessons. This is not competitive, but they do not accept direct pay. Moving forward would this need preapproval to be reimbursed even though they are already on the approved EFA Vendor List?

3. We have an online art class that teaches water color and drawing. It meets once a week online, I do not think he is an EFA approved vendor. Would this need preapproval? He normally does monthly invoices so if it does need preapproval would it need to be reapproved each month?

For those items that would need preapproval would they need a new preapproval every time I submit an invoice or would it just be a one time pre-approval at the beginning of the year? Especially for the art class that invoices monthly, I see that being very burdensome for ADE and the parent if I have to get preapproval and then submit the reimbursement request each month.

I also do not see a definition for qualifying expenses, so including that somewhere may help clarify some things as well.

Thank you for your time and attention in regards to these concerns.

Warm Regards,

Crystal Bridges

Division Response: Comment considered, no changes made. The current version of the rule requires all expenses be preapproved in order to be eligible for reimbursement. 6 CAR § 35-111(a)(2)(F). The proposed language is designed to provide added flexibility to parents for the least controversial category of expenses. If a program participant is concerned about whether a expense falls within the exception for preapproval, the participant can reach out to the department or request preapproval.

Commenter Name: Casey Snelson, 04/01/2026

Comment: As a mom, home educator and passionate volunteer for students rights in the state of Arkansas I find some of the proposed changes alarming.

Capping electronics at $1,000 per school year hard cap puts incoming students of upper grade levels in a position of having to struggle and limp along in their studies during their first year. Even

if a cap were needed this plan is short sighted and doesn't take into account the needs of students being different during their initial year. A more appropriate option that would allow students more ability to cover their needs and succeed from the start gate would be a $2,000 per every two years cap. Allowing up to $2k total even if a single year as long as they don't exceed $2k in two years, There is no difference in the overall amount spent on devices but no student id left underserved during their initial year in the program.

The requirement stated for co-curricular classes equipment and supplies only being approved if they enroll in a formal class is a slap in the face to all of the very talented and skilled parents who are perfectly capable of teaching those skills to their children themselves. A requirement to submit a formal lesson plan for those classes to justify the purchases of needed equipment and supplies is justifiable, but requiring certification to teach them is overstepping and goes against everything that makes homeschooling superior to other educational options. The ability to adjust and modify curriculum to perfectly suit each individual child especially with special needs students is the main thing that makes homeschooling superior to all of the alternatives,

Casey Snelson
591-412-5107
Sent from Yahoo Mail for iPhone

Division Response: Comment considered, no changes made. The comment expresses concern regarding the requirement that a co-curricular course must be taught by a qualified teacher or instructor and requests changes be made to clarify the rule does not prevent the parents from serving as the instructor. The division wishes to clarify that this rule defines the scope of spending with respect to program funds and in no way restricts the liberty of home school parents to teach courses. However, one of the core policies of this rule is that program funds cannot be paid as labor to the parents of participating students. 6 C.A.R. § 35-111(a)(2)(E)(ii). Instructional materials can be purchased pursuant to other provisions of the rule and utilized by the parents; however, the provision regarding co-curricular courses is included in the rule to address situations where an instructor is hired to teach that material.

The comment also objects to the limitation of technology expenses, with some exceptions, to $1,000 a year. This limitation is designed to ensure that equipment and devices are ancillary expenditures and that the large majority of program funds are devoted to substantive academic materials or instruction.

Commenter Name: Jacob Dorman, 04/01/2026

Comment: Hello,
I am writing to submit my public comment regarding the proposed changes to the Education Freedom Account (EFA) rules. As a parent of three homeschooled children, I am deeply concerned about how these changes may impact their educational progress and overall academic development.

I would like to outline several specific concerns:

1. Reduction of Rollover Funds
The proposed reduction of allowable rollover funds from $20,000 to $8,500 raises concerns about fairness and fiscal responsibility. EFA recipients already receive less funding per student compared to their public school counterparts. Limiting the ability to retain unspent funds effectively penalizes families who budget efficiently and plan responsibly for future educational expenses.

2. Required Subjects
While the inclusion of core subject requirements may appear reasonable, many families choose homeschooling specifically to maintain flexibility in curriculum design. Introducing mandated subjects raises concern that this could serve as a foundation for increasing regulatory oversight over time, potentially limiting parental autonomy in education.

3. Academic Progress Requirements
The proposed requirement for demonstrating "academic progress" lacks clear definition. It is unclear how progress will be measured, who will determine it, and what standards will be applied. Additionally, it raises questions about potential interventions if a student is deemed not to be making adequate progress, and whether such determinations will fairly reflect the individualized nature of homeschooling.

4. Limitation on Hobby-Based Learning Enrichments
Reducing access to so-called hobby-based learning enrichments is concerning. These opportunities often provide valuable hands-on, experiential learning—particularly beneficial for kinesthetic learners. Public school students frequently access similar opportunities through electives and extracurricular programs. Restricting these options for homeschool students diminishes their educational experience and limits their opportunities for well-rounded development.

Thank you for considering my comments. I respectfully urge careful reconsideration of these proposed changes in light of their potential impact on homeschooling families.

Sincerely,

Jacob Dorman

Division Response: Comment considered, no changes made. The general concern of this comment is that the rule will act as a constraint to the flexibility that home-schooling parents have in the State of Arkansas. The division respectfully submits that this concern fails to distinguish between the law governing home schooling, which is unchanged, and the necessary accountability to protect the expenditure of public funds if the home school parents' voluntary utilizes EFA dollars. Likewise, if a parent chooses to participate in the EFA program, they continue to be able to supplement their home school education with items not funded under the rule, they simply must do so at their own expense.

Commenter Name: Sheena Atkinson, 04/01/2026

Comment: Hello,

I'm writing to comment on the proposed new rules for the EFA program, specifically regarding homeschoolers.

As a long time (and reasonable) homeschool mom, I have no problem with the strict requirements on how funds are used. I think it's ridiculous that people are trying to buy kitchen tables, tillers, greenhouses, beds, and everything else under the sun with educational funding.

However, I am very disappointed at the maximum balance reduction. When I learned that the funds had a maximum balance of $20,000, I determined to spend carefully and save slowly, in order to fund my children's future high school education in a more effective way.

The ability to take part in dual-enrollment courses during high school is a huge advantage for both public school and high school students. Allowing parents to carefully plan years ahead to use funds for college classes during high school would greatly help many students. In fact, if you look at the online forums, you will see that this is what many parents have been planning. Of course, dual-enrollment college classes are very expensive. One class costs $1200-$1500.

Since the funds disappear after graduation anyway, and there are strict rules about usage, it doesn't seem fair that families who are careful with budgeting the funds actually get penalized for doing so.

Changing the maximum to $8500 will actually give parents more of a short term 'use it or lose it' mentality which will actually cause MORE pressure in the direction of buying unnecessary items.

People who are thinking more responsibly have primarily been spending on important educational items, with the plan to use the greater portion on more expensive classes as the student enters high school. Now that incentive is gone.

Please reconsider this rule change.

Thank You,

Sheena Atkinson

Division Response: Comment considered, no changes made. The establishment of an $8,500 rollover cap for program funds was a considered policy which balanced the concerns of the comment with the general demand for program resources. The division determined that a year's worth of funding is a sufficient savings to address the comment's concerns and that any additional unused funds are better used providing other student's access to the program.

Commenter Name: Kimberly Seim, Homeschool parent, 04/01/2026

Comment: Hi, there. I am a homeschooling parent of a student in musical theater-which provides students with specific roles to perform in productions. I also run a dance studio where my child attends and where we have students in various levels. I am concerned that the arts will receive strict limitations on programs that are aiming at excellence. Many of my students are preparing for professional careers in performing. 95 percent of my students are homeschooled, which allows them to focus on their art. They need this training and need to train with other students who are in their level. Please allow ability-based training for ballet and musical theater.

Thank you!
Kim

Sent from AT&T Yahoo Mail for iPhone

Division Response: With respect to sports, a change was made from the prior version of the rule amendment that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education.

Commenter Name: Caitlin Castellani, 04/01/2026

Comment: To Whom It May Concern,

I am writing in regards the proposed changes to the Educational Freedom Account (EFA) rules.

First, I would like to express concern about the proposed cap on EFA rollover funds. One of the greatest benefits of the EFA program is the flexibility it provides families to plan for both current and future educational needs. Reducing the rollover cap from $20,000 to $8,500 significantly limits a family's ability to save for larger, less frequent expenses such as curriculum transitions, specialized programs, tutoring, or other high-cost educational opportunities. Educational needs are not always evenly distributed year to year, and this change undermines the long-term planning that many families rely on.
Second, I strongly disagree with the proposed restriction on using EFA funds for team sports that require tryouts or limit participation based on ability. Public school students benefit from taxpayer-funded athletic programs regardless of team structure, while EFA families would be excluded from accessing similar opportunities using funds specifically designated for their education. Athletics are a valuable part of a well-rounded education, teaching discipline, teamwork, and perseverance. Limiting access based on tryouts creates an unequal standard between public school students and those participating in EFA programs.

Overall, these proposed changes appear to reduce flexibility and create unnecessary barriers for families who are seeking to provide the best possible education for their children. I respectfully

urge the Department to reconsider these provisions and maintain policies that support educational choice, equity, and long-term planning.

We would also appreciate clarification regarding the proposed exclusion of expenses considered improvements to real property or household fixtures. While we understand the intent to prevent misuse, some educational activities; particularly in home-based or experiential learning environments naturally involve items that may resemble property improvements but serve a direct educational purpose. For example, gardening infrastructure, small-scale agricultural setups, or workshop spaces are often integral to hands-on learning in subjects such as science, nutrition, and entrepreneurship. We encourage the Department to consider allowances or clear distinctions for items that are primarily educational in function, even if they are affixed or used within the home environment.
Thank you!

Caitlin Castellani
501-733-8378
Pigcrazedrn@gmail.com

Division Response: The general concern of this comment is that the rule will act as a constraint to the flexibility that home-schooling parents have in the State of Arkansas. The division respectfully submits that this concern fails to distinguish between the law governing home schooling, which is unchanged, and the necessary accountability to protect the expenditure of public funds if the home school parents' voluntary utilizes EFA dollars. Likewise, if a parent chooses to participate in the EFA program, they continue to be able to supplement their home school education with items not funded under the rule, they simply must do so at their own expense.

***Rollover Cap*:** The establishment of an $8,500 rollover cap for program funds was a considered policy which balanced the concerns of the comment with the general demand for program resources. The division determined that a year's worth of funding is a sufficient savings to address the comment's concerns and that any additional unused funds are better used providing other student's access to the program.

***Sports*:** With respect to sports, a change was made from the prior version of the rule amendment that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education.

***Improvements to Real Property*:** In the context of real property, an improvement or a fixture is a clearly established legal concept which distinguishes personal property from property that becomes a part of real estate. The basic test is if you sold the real estate, would the improvement or fixture be conveyed to the new owner. The division determined that using EFA funds to

improve the value of property owners is not an appropriate use of EFA funds. Program participants may utilize funds saved on curriculum or other eligible expenses for the projects described in the comment.

Commenter Name: Laci Vaught, 04/01/2026

Comment: To Whom It May Concern,

I am writing in regards the proposed changes to the Educational Freedom Account (EFA) rules.

First, I would like to express concern about the proposed cap on EFA rollover funds. One of the greatest benefits of the EFA program is the flexibility it provides families to plan for both current and future educational needs. Reducing the rollover cap from $20,000 to $8,500 significantly limits a family's ability to save for larger, less frequent expenses such as curriculum transitions, specialized programs, tutoring, or other high-cost educational opportunities. Educational needs are not always evenly distributed year to year, and this change undermines the long-term planning that many families rely on.

Second, I strongly disagree with the proposed restriction on using EFA funds for team sports that require tryouts or limit participation based on ability. Public school students benefit from taxpayer-funded athletic programs regardless of team structure, while EFA families would be excluded from accessing similar opportunities using funds specifically designated for their education. Athletics are a valuable part of a well-rounded education, teaching discipline, teamwork, and perseverance. Limiting access based on tryouts creates an unequal standard between public school students and those participating in EFA programs.

Overall, these proposed changes appear to reduce flexibility and create unnecessary barriers for families who are seeking to provide the best possible education for their children. I respectfully urge the Department to reconsider these provisions and maintain policies that support educational choice, equity, and long-term planning.

We would also appreciate clarification regarding the proposed exclusion of expenses considered improvements to real property or household fixtures. While we understand the intent to prevent misuse, some educational activities; particularly in home-based or experiential learning environments naturally involve items that may resemble property improvements but serve a direct educational purpose. For example, gardening infrastructure, small-scale agricultural setups, or workshop spaces are often integral to hands-on learning in subjects such as science, nutrition, and entrepreneurship. We encourage the Department to consider allowances or clear distinctions for items that are primarily educational in function, even if they are affixed or used within the home environment.

Division Response: The general concern of this comment is that the rule will act as a constraint to the flexibility that home-schooling parents have in the State of Arkansas. The division respectfully submits that this concern fails to distinguish between the law governing home schooling, which is unchanged, and the necessary accountability to protect the expenditure of

public funds if the home school parents' voluntary utilizes EFA dollars. Likewise, if a parent chooses to participate in the EFA program, they continue to be able to supplement their home school education with items not funded under the rule, they simply must do so at their own expense.

***Rollover Cap*:** The establishment of an $8,500 rollover cap for program funds was a considered policy which balanced the concerns of the comment with the general demand for program resources. The division determined that a year's worth of funding is a sufficient savings to address the comment's concerns and that any additional unused funds are better used providing other student's access to the program.

***Sports*:** With respect to sports, a change was made from the prior version of the rule amendment that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education.

***Improvements to Real Property*:** In the context of real property, an improvement or a fixture is a clearly established legal concept which distinguishes personal property from property that becomes a part of real estate. The basic test is if you sold the real estate, would the improvement or fixture be conveyed to the new owner. The division determined that using EFA funds to improve the value of property owners is not an appropriate use of EFA funds. Program participants may utilize funds saved on curriculum or other eligible expenses for the projects described in the comment.

Commenter Name: Heather Yarbrough, 04/01/2026

Comment: To Whom It May Concern,

I am writing to express concern regarding several of the proposed changes to the Education Freedom Account (EFA) program.

First, the requirement that participating families must teach specific subjects (English Language Arts, Mathematics, Science, and Social Studies) represents a significant overreach into homeschool autonomy. Families choose to homeschool specifically because they do not believe a standardized, one-size-fits-all model produces the best educational outcomes. Mandating subjects shifts homeschooling closer to a state-directed model rather than preserving true educational freedom.

Second, the "academic progress" requirement is vague and undefined. Without clear, objective standards, this introduces subjectivity into how homeschoolers are evaluated. This raises concerns

about who determines adequate progress and whether those determinations will fairly reflect the wide range of effective homeschooling approaches.

Third, limitations on hobby-based learning undermine one of the most valuable aspects of homeschooling. Interest-led learning is not supplemental—it is often where students develop practical skills, long-term interests, and future career paths. Restricting this type of learning reduces flexibility and discourages individualized education.

Finally, the reduction in rollover limits significantly impacts families who plan ahead for larger educational expenses. Lowering the cap from $20,000 to $8,500 removes an important tool for long-term planning and limits how effectively families can allocate resources.

Taken together, these changes move the EFA program away from supporting educational freedom and toward increased regulation. I strongly encourage reconsideration of these provisions to ensure the program continues to respect the independence and flexibility that make homeschooling effective.

Sincerely,

Heather Yarbrough

Homeschooling mom of 6 including (so far) one successful, straight-A full-time college student.

Division Response:

***Rollover Cap*:** The establishment of an $8,500 rollover cap for program funds was a considered policy which balanced the concerns of the comment with the general demand for program resources. The division determined that a year's worth of funding is a sufficient savings to address the comment's concerns and that any additional unused funds are better used providing other student's access to the program.

Commenter Name: Francine Coudre, 04/01/2026

Comment: The ADE homeschooling funds have been a significant benefit for many families, particularly those in rural communities, farming households, and lower-income situations. These funds provide essential opportunities for children whose educational needs differ from traditional classroom settings.

However, recent rule changes preventing homeschooled children from participating in public school sports funded by taxpayer money appear discriminatory. Homeschool families contribute to the same tax base, yet their children are being excluded from opportunities available to others.

Additionally, many rural and farming families are experiencing discrimination related to agricultural-based education. This is particularly concerning given the importance of farming

education and the reality that the United States is losing approximately 77 farms per day. Encouraging younger generations to learn agricultural skills is critical, and homeschooling often provides one of the most effective pathways for that education.

When families enrolled in the program, we were assured that as long as our children met educational standards and demonstrated progress, we would have access to funds without restrictions on subject matter. In practice, this has not been the case. Decisions appear inconsistent and heavily dependent on which employee reviews the request.

Families are encountering denials for basic educational materials, including simple items such as reading lights. In our case, a chicken plucker—an educational tool directly related to agricultural instruction—was denied. Furthermore, the caseworker refused to allow an appeal, despite an established appeal process. Internal procedures requiring clear explanations for denials and requests for additional information were not followed.

This inconsistency appears widespread. Many families report repeated denials of essential agricultural education items such as greenhouses, shovels, raised beds, and chicken coops. These tools are fundamental components of hands-on farming education.

These inconsistent decisions are also negatively affecting vendor businesses. Vendors receive approvals and denials for identical items depending on the reviewer, making it difficult to manage inventory. This unpredictability creates financial risk for small businesses and discourages participation in the program.

There are also concerns regarding communication practices. Reports indicate employees are contacting parents about account matters through Facebook Messenger, which raises professionalism and privacy concerns.

Overall, there is a lack of clear, consistent, and decisive guidelines. Families are left uncertain about what qualifies, and decisions appear subjective rather than policy-based. This undermines confidence in the program and creates inequitable access to funds.

Finally, restrictions on visiting museums in neighboring states disproportionately impact families living near state borders. These limitations hinder educational opportunities that would otherwise be reasonable and accessible.

For these reasons, we respectfully request a review of these policies, clearer written guidelines, consistent enforcement, and adherence to the established appeal process. Ensuring fairness and transparency is essential for all families relying on this program.

Francine Coudre

Division Response: Comment considered, no changes made. The division agrees that agriculture is an excellent tool that can be used to teach many if not all core educational concepts and the EFA program is designed to facilitate this type of applied instruction. The rule will require expense not related such as equipment to be preapproved if the program participant wants a direct

reimbursement. This is appropriate because expenses related to the activities described in the comment may require the program participant to demonstrate the educational purpose in a way that textbooks or curriculum does not require. Not every item which can be educational is appropriate for purchase by state educational dollars.

***Sports*:** With respect to sports, a change was made from the prior version of the rule amendment that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education.

Commenter Name: Jessi Baker, 04/01/2026

Comment: To Whom It May Concern,

I am writing in regards the proposed changes to the Educational Freedom Account (EFA) rules.

First, I would like to express concern about the proposed cap on EFA rollover funds. One of the greatest benefits of the EFA program is the flexibility it provides families to plan for both current and future educational needs. Reducing the rollover cap from $20,000 to $8,500 significantly limits a family's ability to save for larger, less frequent expenses such as curriculum transitions, specialized programs, tutoring, or other high-cost educational opportunities. Educational needs are not always evenly distributed year to year, and this change undermines the long-term planning that many families rely on.

Second, I strongly disagree with the proposed restriction on using EFA funds for team sports that require tryouts or limit participation based on ability. Public school students benefit from taxpayer-funded athletic programs regardless of team structure, while EFA families would be excluded from accessing similar opportunities using funds specifically designated for their education. Athletics are a valuable part of a well-rounded education, teaching discipline, teamwork, and perseverance. Limiting access based on tryouts creates an unequal standard between public school students and those participating in EFA programs.

Overall, these proposed changes appear to reduce flexibility and create unnecessary barriers for families who are seeking to provide the best possible education for their children. I respectfully urge the Department to reconsider these provisions and maintain policies that support educational choice, equity, and long-term planning.

We would also appreciate clarification regarding the proposed exclusion of expenses considered improvements to real property or household fixtures. While we understand the intent to prevent misuse, some educational activities; particularly in home-based or experiential learning environments naturally involve items that may resemble property improvements but serve a direct

educational purpose. For example, gardening infrastructure, small-scale agricultural setups, or workshop spaces are often integral to hands-on learning in subjects such as science, nutrition, and entrepreneurship. We encourage the Department to consider allowances or clear distinctions for items that are primarily educational in function, even if they are affixed or used within the home environment.

Thank you for your consideration.

Jessica Baker
Sent from my iPhone

Division Response: The general concern of this comment is that the rule will act as a constraint to the flexibility that home-schooling parents have in the State of Arkansas. The division respectfully submits that this concern fails to distinguish between the law governing home schooling, which is unchanged, and the necessary accountability to protect the expenditure of public funds if the home school parents' voluntary utilizes EFA dollars. Likewise, if a parent chooses to participate in the EFA program, they continue to be able to supplement their home school education with items not funded under the rule, they simply must do so at their own expense.

***Rollover Cap*:** The establishment of an $8,500 rollover cap for program funds was a considered policy which balanced the concerns of the comment with the general demand for program resources. The division determined that a year's worth of funding is a sufficient savings to address the comment's concerns and that any additional unused funds are better used providing other student's access to the program.

***Sports*:** With respect to sports, a change was made from the prior version of the rule amendment that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education.

***Improvements to Real Property*:** In the context of real property, an improvement or a fixture is a clearly established legal concept which distinguishes personal property from property that becomes a part of real estate. The basic test is if you sold the real estate, would the improvement or fixture be conveyed to the new owner. The division determined that using EFA funds to improve the value of property owners is not an appropriate use of EFA funds. Program participants may utilize funds saved on curriculum or other eligible expenses for the projects described in the comment.

Commenter Name: Tami Schrand, Parent, 04/01/2026

Comment: Just a homeschool mom here with a request. I totally understand why you need to make changes and reign in some of the more ridiculous reimbursements. I just ask that you allow homeschool sports to be covered. Not club or travel sports— although my daughter loved being able to do a club volleyball season this year and I'm thankful she could. She will not be able to do club ball without EFA funds. I do understand why you would not cover these fees though because public school parents have to pay out of pocket. But, for instance, we do falcons volleyball in Conway. It is a homeschool team equivalent to a public school team (which you understand, of course, would be covered by tax dollars). It only makes sense to not take that away from us. Thank you for your consideration.

Tami Schrand.
Sent from my iPhone

Division Response: Comment considered, no changes made. The division respectfully rejects the premise that the goal of the EFA program in the homeschool context is or should be to provide equity between public or private schools and homeschooling. The goal of the EFA program is to support parents in offering a distinct homeschooling experience by ensuring parents have access to curriculum and equipment necessary to provide high quality education. This purpose of homeschooling is to provide an experience distinct from the public or private schools.

With respect to sports, a change was made from the prior version of the rule amendment that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education.

Commenter Name: Natalie Comer, 04/01/2026

Comment: To Whom It May Concern:

The rules regarding team sports is not fair. Public school kids have to try out for sports, theater, etc at school and do not need to pay any fees to join. Fees may be for uniforms or costumes…maybe but that's all provided as well. If our child wants to play a sport at a public school and receive EFA, that's one thing but kids who are solely homeschooling and want to play a sport have to pay no matter what. We should receive financial assistance just like kids going to public school and want to play a sport. They are LEARNING in sooo many valuable ways and getting social connections with peers. This is called the LEARNS Act and kids should be able to learn in many facets not just through a book. Our family requests this be denied and homeschooled children should be able to play the sport of their choice and talent and be financially assisted in doing so!

Sincerely,

Natalie Comer

Division Response: Comment considered, no changes made. The division respectfully rejects the premise that the goal of the EFA program in the homeschool context is or should be to provide equity between public or private schools and homeschooling. The goal of the EFA program is to support parents in offering a distinct homeschooling experience by ensuring parents have access to curriculum and equipment necessary to provide high quality education. This purpose of homeschooling is to provide an experience distinct from the public or private schools.

The goal of the EFA program is not to recreate the public school experience. A homeschool student is not prohibited from participating in competitive sports and may do so through a program outside of a public school or at his or her resident public school under A.C.A. § 6-15-509 commonly referred to as the Tim Tebow law.

Commenter Name: Emily Williams, 04/01/2026

Comment: Hello,

I'm concerns about the new proposed rules to limit EFA Funds and additional framework. Frankly, this is beyond ridiculous. You already have limited the funds for a whole slew of activities including physical education- which this whole country needs more of- and field trips, etc to only 25% of the funds even though an enormous amount of funds go to public school physical education sports which require tryouts.

Your idea of equity is far off base. You should focus on public schools and let us use the money that our tax payer dollars pay for to educate our kids. Your public schools are failing and you are trying to micromanage EFA funds.

Please stop this continual restricting of EFA funds and focus your attention where it is needed. Vote no on new rules.

Division Response: Comment considered, no changes made. The comment opposes the statutory requirements of the program established in A.C.A. § 6-18-2501 et seq. and implemented by this rule. Consequently, the comment's concerns are outside the scope of rulemaking.

Commenter Name: Kathryn Connor, 04/01/2026

Comment: To Whom It May Concern,

I am writing in regards the proposed changes to the Educational Freedom Account (EFA) rules. First, I would like to express concern about the proposed cap on EFA rollover funds. One of the greatest benefits of the EFA program is the flexibility it provides families to plan for both current and future educational needs. Reducing the rollover cap from $20,000 to $8,500 significantly limits a family's ability to save for larger, less frequent expenses such as curriculum transitions,

specialized programs, tutoring, or other high-cost educational opportunities. Educational needs are not always evenly distributed year to year, and this change undermines the long-term planning that many families rely on.

Second, I strongly disagree with the proposed restriction on using EFA funds for team sports that require tryouts or limit participation based on ability. Public school students benefit from taxpayer-funded athletic programs regardless of team structure, while EFA families would be excluded from accessing similar opportunities using funds specifically designated for their education. Athletics are a valuable part of a well-rounded education, teaching discipline, teamwork, and perseverance. Limiting access based on tryouts creates an unequal standard between public school students and those participating in EFA programs.

Overall, these proposed changes appear to reduce flexibility and create unnecessary barriers for families who are seeking to provide the best possible education for their children. I respectfully urge the Department to reconsider these provisions and maintain policies that support educational choice, equity, and long-term planning.

We would also appreciate clarification regarding the proposed exclusion of expenses considered improvements to real property or household fixtures. While we understand the intent to prevent misuse, some educational activities; particularly in home-based (home-schooled children) or experiential learning environments naturally involve items that may resemble property improvements but serve a direct educational purpose. For example, gardening infrastructure, small-scale agricultural setups, or workshop spaces are often integral to hands-on learning in subjects such as science, nutrition, and entrepreneurship. We encourage the Department to consider allowances or clear distinctions for items that are primarily educational in function, even if they are affixed or used within the home environment.

Thank you for your time.

Kathryn Connor

Division Response: The general concern of this comment is that the rule will act as a constraint to the flexibility that home-schooling parents have in the State of Arkansas. The division respectfully submits that this concern fails to distinguish between the law governing home schooling, which is unchanged, and the necessary accountability to protect the expenditure of public funds if the home school parents' voluntary utilizes EFA dollars. Likewise, if a parent chooses to participate in the EFA program, they continue to be able to supplement their home school education with items not funded under the rule, they simply must do so at their own expense.

***Rollover Cap*:** The establishment of an $8,500 rollover cap for program funds was a considered policy which balanced the concerns of the comment with the general demand for program resources. The division determined that a year's worth of funding is a sufficient savings to address the comment's concerns and that any additional unused funds are better used providing other student's access to the program.

***Team Sports*:** With respect to sports, a change was made from the prior version of the rule amendment that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education.

***Improvements to Real Property*:** In the context of real property, an improvement or a fixture is a clearly established legal concept which distinguishes personal property from property that becomes a part of real estate. The basic test is if you sold the real estate, would the improvement or fixture be conveyed to the new owner. The division determined that using EFA funds to improve the value of property owners is not an appropriate use of EFA funds. Program participants may utilize funds saved on curriculum or other eligible expenses for the projects described in the comment.

Commenter Name: Jennifer Byers, 04/01/2026

Comment: I am writing to oppose the proposed roll-over limit on EFA funds. As a homeschool parent of elementary, middle, and high school students, I have intentionally been frugal with funds for my younger children with the intention of having more available in the high school years, when opportunities such as music lessons and college courses are both more abundant and more expensive. Those funds will either be spent on qualifying expenses, or ADE gets them back when my children graduate or no longer qualify for the program. It certainly doesn't benefit our family to have to spend the funds or loose them in grades K-2, when books and materials are relatively inexpensive, but not have them available when my 11th grader wants to take college courses, needs a new laptop, and wants to take music lessons in the same school year. Additionally, I have an incoming K student with developmental delays, and have no idea if/when/how expensive any educational therapies or specialized equipment or materials may be needed. It would give me a good deal of peace of mind knowing that the money could be rolled-over to be used in later years if we need or choose to do that.

Thank you for your consideration!

Division Response: Comment Considered, no changes made. The establishment of an $8,500 rollover cap for program funds was a considered policy which balanced the concerns of the comment with the general demand for program resources. The division determined that a year's worth of funding is a sufficient savings to address the comment's concerns and that any additional unused funds are better used providing other student's access to the program.

Commenter Name: Erika Sutherland, Homeschool Parent, 04/01/2026

Comment: I am a homeschooling parent of 2 students - 14 and 16 years old and am strongly against limiting the amount of funds that can roll over to only $8,500. Quality high school programs - including dual enrollment in college courses - are more expensive than what parents will spend on elementary curricula. You will be overstepping your bounds and superseding the law if you institute this limit.

Thank you
Erika Sutherland

Division Response: Comment considered, no changes made.

The ADE has the legal authority to promulgate this provision. The division is required to adopt rules for the administration of the program. A.C.A. § 6-18-2503(a). Under the Administrative Procedures Act, this authorizes the department to adopt statement of general applicability and future effect that implements, interprets, or prescribes law or policy, or describes the organization, procedure, or practice of an agency. See, A.C.A. § 25-15-202(a)(9)(A).

The establishment of an $8,500 rollover cap for program funds was a considered policy which balanced the concerns of the comment with the general demand for program resources. The division determined that a year's worth of funding is a sufficient savings to address the comment's concerns and that any additional unused funds are better used providing other student's access to the program.

Commenter Name: Heather Heath, 04/01/2026

Comment: I am writing about my concerns regarding the new EFA restrictions for homeschoolers. It looks like the new rules being considered are drastically stricter than the legislature originally created them to be.

1. It is discriminatory to not allow homeschoolers to use EFA funds for activities that require tryouts. Public/private middle schools and high schools require tryouts for their teams, so why are the homeschoolers not allowed to choose to do teams that require tryouts.

2. While law allows homeschoolers to play on public school teams, the public schools do not make it easy for them to participate. The only schools that got back to us when we inquired about playing as a homeschooler on a public school team was Maumelle Charter. Then, AAA has imposed so many rules and regulations that it makes it near impossible for public schools to even allow a homeschooler to play. That said, the only viable option for these homeschoolers to play is to go outside of the traditional public school athletics' programs and pursue club teams.

3. If public schools are allowed to use tax payer dollars for an incredible amount on their athletics (when only a few can even make the teams so most kids don't even get an opportunity to play sports in high school), then why are the homeschoolers being targeted for wanting to use some of their funds for athletics that require tryouts just as public schools require tryouts?

I respectfully oppose the new restrictions trying to be implemented by the ADE and consider them discriminatory toward a segmentation of students.

Thank you,
Heather Hendrickson
Ph.501-352-0658

Division Response: The division respectfully rejects the premise that the goal of the EFA program in the homeschool context is or should be to provide equity between public or private schools and homeschooling. The goal of the EFA program is to support parents in offering a distinct homeschooling experience by ensuring parents have access to curriculum and equipment necessary to provide high quality education. This purpose of homeschooling is to provide an experience distinct from the public or private schools.

With respect to sports, a change was made from the prior version of the rule amendment that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education.

The goal of the EFA program is not to recreate the public school experience. A homeschool student is not prohibited from participating in competitive sports and may do so through a program outside of a public school or at his or her resident public school under A.C.A. § 6-15-509 commonly referred to as the Tim Tebow law.

Commenter Name: Natalie Christensen, 04/01/2026

Comment: To whom it may concern:

Please continue to place restrictions on EFA funding for Arkansas children in private and homeschools. Government money should have government stipulations. Families already have the opportunity to participate in public school activities as homeschool students. Government money, in the form of EFA funds, should be distributed with as many regulations and restrictions as possible. It should be difficult for families to use government money for a service that is already available to them in the form of public schools. I write to you as a homeschool parent, who desires as little association with government funding or oversight in my homeschool. I only wish more homeschooling families appreciated the freedom we already had prior to EFA funds. I have already successfully launched two children into college without any EFA funding. Lord willing, I plan to launch two more children without the assistance of EFA funding.

Sincerely,
Natalie Christensen

Homeschool parent

Bentonville
Sent from my iPhone

Division Response: Comment considered, no changes made.

Commenter Name: Lucas Harder

6 CAR § 35-102:

(4)(B)(ii): I would recommend removing the "an" here so that it reads "by educational service providers. . ." The alternative would be to make everything after the "an" singular.

(17)(B)(iv): I would recommend putting either an "and" or an "or" at the end of (b) to make it clear that it needs to be just any one of the listed items or all of them.

6 CAR § 35-104:

(b)(10): There should be a "and" at the end here to indicate that it is the second to last item in the list.

Division Response: Comment considered; non-substantive changes made.

DIVISION OF ELEMENTARY AND SECONDARY EDUCATION RULES GOVERNING ARKANSAS CHILDREN'S EDUCATIONAL FREEDOM ACCOUNTS

PUBLIC COMMENTS AND RESPONSES – FIRST PUBLIC COMMENT PERIOD

Commenter Name: Chelsea Miguez, 12/16/2025

Comments: I am incredibly proud of our state for being a national leder in championing school choice, particularly in its strong support of homeschooling families. This program reflects a deep commitment to students and respect for parents' rights to educate and nurture their children in the way they believe is best. It is encouraging to see my state valuing flexibility, parental involvement, and student centered education.

The purpose of this email is to address recent concerns I have become aware of regarding reimbursement for athletics and educational field trips through the EFA program. At a time when both our state and nation are facing significant challenges with childhood obesity, supporting physical activity for students is more important than ever. Public schools routinely use taxpayer dollars to fund athletic programs, and these activities play a vital role in promoting health, discipline, teamwork, and cooperation. It is only equitable that students participating in alternative educational paths are afforded similar opportunities through the EFA.

Likewise, field trips have long been recognized as an essential educational tool. Public schools receive tax funding to provide these experiences, and I see no meaningful distinction between a school organizing a field trip and a parent doing the same. Experiential learning enhances academic instruction, deepens understanding, and helps develop well rounded students by allowing them to engage directly with what they are learning.

For these reasons, I respectfully encourage the ADE to continue reimbursing athletics and field trips through the EFA program. These opportunities are integral to a comprehensive education and directly support the physical, social, and intellectual development of students. Once again, I am sincerely grateful to our state for offering this program and appreciate its continued investment in the success and well-being of all students.

Best Regards,

Chelsea Miguez

Sent from my iPhone

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best

for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

A homeschool student is not prohibited from participating in competitive sports and may do so through a program outside of a public school or at his or her resident public school under A.C.A. § 6-15-509 commonly referred to as the Tim Tebow law.

Commenter Name: Jim Dotson, State Senator, District 34, 12/16/2025

Comments:

Please review the following public comment on the proposed rule.

Sincerely,
Jim Dotson
State Senate District 34

On page 5 of the draft rules, the following definition: "Extracurricular activity" does not include" appears to be in direct opposition of the legislative intent of Education Freedom Accounts. Act 920 of 2025 under 6-18-2503(11) "Qualifying expenses" under (Q) allows for reasonable costs up to 25% of funds allocated to a student's account to be used for "extracurricular activities, physical education,…" this section of law does not put a prohibition on students and parents choice in participating in team sports or club sports with available designated funding. Why is the department going further than the law? This definition should be removed.

(B) "Extracurricular activity" does not include team sports or club sports, whether recreational or competitive, and the following components of team or club sports are explicitly excluded;
(i) Equipment;
(ii) Registrational fees;
(iii) Travel costs;
(iv) Equipment costs;
(v) Dues;
(vi) Other associated costs;

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents

have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

A homeschool student is not prohibited from participating in competitive sports and may do so through a program outside of a public school or at his or her resident public school under A.C.A. § 6-15-509 commonly referred to as the Tim Tebow law.

Commenter Name: Maggie Lahtinen, Homeschool Parent, 12/16/2025

Comments: I am writing as a homeschooling parent to express serious concern about the proposed reduction or elimination of EFA funds for homeschool field trips and athletic activities. These opportunities are not extras for our families—they are essential parts of a well-rounded education, providing social development, teamwork, physical health, and real-world learning that cannot be replicated at home. Many homeschooling families rely on EFA funds to make these experiences accessible, and without them, parents will be forced to either pay out of pocket or withdraw their children from activities altogether, creating an inequitable burden on families who have chosen homeschooling in good faith under the current program guidelines. I respectfully urge you to reconsider changes that would limit access to these vital educational experiences and instead support policies that allow homeschool students to continue thriving academically, socially, and physically.

Sincerely Concerned Parent,
Maggie

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

A homeschool student is not prohibited from participating in competitive sports and may do so through a program outside of a public school or at his or her resident public school under A.C.A. § 6-15-509 commonly referred to as the Tim Tebow law.

Commenter Name: Geoff Cazes, Parent, 12/16/2025

Comments: To Whom It May Concern,

Please do not take away EFA funds for athletics and field trips. Both are critical parts of education.

As a former Div I athlete, I can personally speak to the value and positive impact sports had on my life. Sports taught me discipline, perseverance, and the importance of hard work. It also helped me develop critical skills around communication and teamwork.

Field trips bring text books to life. They allow my children to experience different cultures, live our history, and grow beyond the community we live in. One of the most impactful field trips we have taken was to our nation's capital, Williamsburg, and Jamestown. My kids still about it like it was yesterday.

All of these skills I learned from athletics and field trips have helped me become a successful entrepreneur. An entrepreneur that creates jobs across the state, generates revenue for the state, and drives progress in my community.

EFA funds are my tax dollars at work. Please don't take away the experiences that will help produce our future leders, our state's future tax base. Our homeschool community is an asset that child be supported.

Thank you,
G.B. Cazes

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

A homeschool student is not prohibited from participating in competitive sports and may do so through a program outside of a public school or at his or her resident public school under A.C.A. § 6-15-509 commonly referred to as the Tim Tebow law.

Commenter Name: Rachel Temple, 12/16/2025

Comments: To whom this may concern,

Hello!

I am emailing in response to the possibility of EFA funds being cut for athletics & field trips. It did take me by surprise that this is under consideration.

Athletics teach children beyond texts and curriculums. They incorporate healthy lifestyles, emotional regulation, physical fitness, team building/working, responding/respecting coaches and trainers when necessary who can push them beyond what they believe is possible, and so much. As a licensed Occupational Therapist there is more that athletics offers to people than just the physical as stated above. It's very much a disservice to cut things such as this for children. I will need help understanding why it's not valued by the Arkansas Department of Education.

As far as field trips, children, all people in general, learn most through experiences. Again teaching beyond texts and curriculums. Multifaceted opportunity for children learning and growing.

Could someone help me understand the justification of cutting both of these, even lessening the stipend, from funding as it is limiting the educational scope? Please don't take away something that has proven to be a good, most helpful thing that has provided much growth in the homeschooled children of Arkansas.

I do respect and appreciate all of the work that goes into this program. It is our first year having access to it. We have been able to offer our children opportunities we haven't been able to before, or would have to say no that would hinder them. For that, I am very thankful.

I do understand that the program must receive a lot of backlash from others who are not involved. I do hope their opinions do not outweigh those who are involved.

Thank you for your time reading this and for your consideration!

Our family truly hopes you have a Merry Christmas!

Rachel Temple, MS, OTR/L

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

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Commenter Name: Sharon West, Retired Educator, 12/16/2025

Comments: Greetings,

I am a retired (30+ years) educator in the great state of Arkansas. I have had the privileges to be part of educating children in various school settings; public, charter and private schools. I hold various educational licenses, and have held many positions from Educator, Curriculum Director to Administrator.

I strongly oppose the proposed changes that concern extracurriculars and team sports.

Arkansas has always outlined and provided "equal" education within the educational system. By removing the funding for extracurricular and team sports in any capacity will be a deficit in the education of our youth. Homeschool, Private or Public education is a matter that I take to heart. I have personally witnessed the valuable lessons of team sports and extracurriculars in all avenues of education and the positive educational reinforcements that have been provided by such activities.

I have always been very proud of my Arkansas Educator License. My License does not stipulate that it is for only to educate students in "public" schools. I believe in the education of our youth in all educational systems. I believe that Arkansas made tremendous improvement within education by creating the Arkansas Children's Educational Freedom Account Program. By restricting and changing the guidelines to eliminate extracurriculars and team sports will be an injustice to the implementation and operation of the program.

This program has greatly provided "Arkansas families with more educational options for their children as they seek educational solutions and curricula that fit the needs of their families." (6 CAR § 35-101. Purpose)

Please, from an educator, rethink the purpose and the outcome of any changes that are made to this program. Our youth is our future.

Sincerely,
Sharon West,
(B.A., M.S., Ed.S.)

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

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Commenter Name: Lisa West, Parent, 12/16/2025

Comments: To whom it may concern,

My family is super appreciative of the EFA funds we have received. We are able to buy so many more books and resources than we could have ever dreamed of when we first started homeschooling. We are also super grateful that it has allowed our kids to take piano lessons and do some athletics that would ordinarily be out of our budget. Please continue to allow homeschoolers to use EFA funds for athletic/PE activities.

Thank you!

Lisa West

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

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Commenter Name: Michelle Craigo, Homeschool Parent, 12/16/2025

Comments: Hi, my name is Michelle Craigo, and my two youngest children are homeschooled this year. My daughter utilizes part of her EFA funds to cover the cost of her cheer tuition. This tuition helps pay the coaches who coach our children. These are public funds that our tax dollars pay. Additionally, in a public school setting, public funds are allocated to pay the cheer coaches a salary to coach the teams in the school. While there are public schooled children who are on my daughters team, and they do have to pay out of pocket, if those children were cheering with the school, their coach would still be paid with public funds. I am not asking for her competition fees

or uniform fees to be paid using public funds. All public school cheer teams have to pay for their own competition feeds and uniform fees. I'm simply asking that you continue to offer the payment of team sports because it allows our children to participate in these activities.

If she were cheering for the school, part of her EFA available funds would be allocated to our local public school for her participation.

Thank you for your time and consideration on this matter.

Best,
Michelle Craigo

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

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Commenter Name: Andrea Carrell, Homeschool Parent, 12/16/2025

Comments: Dear Arkansas Department of Education Officials,

I am writing as a homeschooling mother and participant in the Education Freedom Account (EFA) program to formally express my concern regarding the proposed amendments that would further restrict the approval and use of EFA funds.

The stated purpose of the Education Freedom Account program is to provide parents with the freedom to educate their children in ways that best meet each child's unique needs, interests, and learning styles. Increased oversight and tighter approval standards for fund usage directly undermine this purpose. Parents, not government agencies, are best positioned to determine what educational experiences are appropriate and beneficial for their children.

Additionally, the exclusion of hobby-based and skill-focused education is unreasonable and inconsistent with opportunities provided in public schools. Public school students are routinely offered classes and programs in art, music, sewing, cooking, shop classes, typing, biking, and even parenting courses. These subjects are widely recognized as valuable components of a well-rounded

education. Denying homeschool families the ability to use EFA funds for similar educational pursuits creates an unfair disparity between public school students and homeschool students.

The exclusion of team and club sports is equally concerning. Public schools frequently offer athletic programs and, in many cases, fund participation for their students. Preventing homeschool students from using EFA funds for team or club sports denies them access to the same physical, social, and developmental opportunities afforded to their public school peers.

In closing, I strongly urge the Department to withdraw this amendment from consideration. The proposed changes would result in excessive government oversight and control, contrary to the intent of the EFA program. Homeschool families rely on this program to provide personalized, flexible educational opportunities that mirror—and in many cases enhance—those available in traditional public schools.

Thank you for your time and consideration of this matter. I hope the Department will continue to respect parental choice and uphold the original intent of the Education Freedom Account program.

Sincerely,

Andrea Carrell
Homeschooling Mother
Pea Ridge, Arkansas

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

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Commenter Name: Stephanie Tyler, Parent, 12/16/2025

Comments: Dear Arkansas Department of Education,

I am asking you to please reconsider your position on removing PE, sports, and extracurricular funding for homeschool EFA students. This decision feels deeply unfair and disheartening to families like mine.

The Legislature has already reduced EFA amounts in ways that limit what we can afford for sports and extracurricular activities. Why limit this even further? It makes no sense to give families "freedom" on paper, then take away the very opportunities that many children rely on—opportunities that private school EFA students would still receive in full.

The state has already appropriated this money for our children's education. Homeschool families simply want the same choices and the same respect as every other student in the program. Most of us do not spend anywhere near the full EFA amount on curriculum alone; the remaining funds allow our kids to participate in meaningful, often costly activities like team sports, fitness programs, electives, and coaching. Removing access to these experiences takes away not just funding—it takes away opportunities, growth, friendships, and confidence.

Please don't create two levels of EFA students. Please don't punish families simply because we chose to homeschool. Our children deserve the same chance to learn, develop, and thrive.

Thank you for taking the time to hear our concerns.

Sincerely,
Stephanie Tyler

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

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Commenter Name: Laura Gordon, Homeschool Parent, 12/16/2025

Comments: I appreciate you opening up for comments. My daughters (13 and 10) and I would like to weigh in on the matter. This is our first year receiving the EFA funds and we are thankful for the opportunities it opens up for us and all other recipients! I've been homeschooling my 4 kids for years and finally, they have the opportunity to participate in extra and co- curricular activities that they've never been able to because of expense. Some of the activities we have already participated in just this semester are: music, horse lessons, ninja and enduro mtn bike racing and they hope to join in on many more in the area.

There are so many opportunities for growth individually, socially, physically and emotionally within these individual and team sports. We are asking that you please not change the policy for team sports or reduce any of the extracurricular activity funding—now or in the future! We understand some argue we can join with the public schools' sports but that would mean we had to join in their schedule (daily practices and travel) and that does not work well for every family or student. Our kids should have choices that work for us so that they are offered the opportunities the public school kids are offered. There's so much money spent on sports at these schools. In most cases, homeschool children/families aren't even trying to take it to that level, we are just giving them a chance to play sports at a recreational and basic level. For the families whose children are focused on playing more seriously, they shouldn't be forced to join in with brutal KC n mortar schools if they have opportunities that work better for them outside of that. Please leave the policy as is and continue the funding for team sports!

Respectfully,
Laura K. Gordon

Now may the God of hope fill you with all joy and peace in believing, so that you will abound in hope by the power of the Holy Spirit. Romans 15:13

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

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Commenter Name: Darlene Burgess, Homeschool Parent, 12/16/2025

Comments: I believe homeschooled children should be allowed the funds to pay for their athletic equipment.it is not right to punish these kids or their parents. I homeschooled my children and grandchildren and many kids in California who couldn't even read. It's time for homeschooling parents not be discriminated against.

Darlene Burgess

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding

expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

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Commenter Name: Ashley Winberry, Homeschool Parent, 12/16/2025

Comments: To whole it may concern,

I am a proud homeschool parent, and former public school teacher. I have seen amazing things in both public school and homeschool environments. I truly think that everyone who is a committed educator, administrator, or parent is doing their best. Regarding the twenty-five percent of EFA funding going toward sports, and extra curricular activities, I am hoping that the powers that be will allow that percentage to remain. In my opinion, the actual amount is very small. I would rather spend that money on a program that already has resources in place, rather than use possibly more funds to provide the resources on my own. If our percentage is cut, I think it is only fair that whoever proposes this cut has substantial evidence that the amount of money is "abusive". The funding has to be approved, and the venders must be EFA approved as well. There are already several checks and balances in place. Thank you for your attention to this matter.

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

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Commenter Name: Jessica Miller, 12/16/2025

Comments: Dear Arkansas Department of Education,

Thank you for taking feedback. It is really hard to respond to this change in funding, because I cannot find very much information available about the proposed changes you are trying to make. I have read two very short articles that have left me with more questions than answers. Alarmingly, I have heard that a small number of homeschoolers have responded to your request for feedback. I am concerned that it's because there is such limited information to respond to. However, these changes will have a big impact. I hope in the future, whoever is writing these articles, will give more specific information. I will try to concisely present my questions and thoughts on the limited information available.

First, my understanding is that concerns have been raised by non-homeschoolers, who do not like how homeschoolers are using the funding we've been given. My question is, why are non-homeschoolers allowed to bring complaints, and shape policies that do not affect them in any way? I understand that this funding is public, and it is the job of this board to make sure that funding is used properly for education. However, the reverse does not happen. Homeschool families are not allowed to shape how the public schools specifically use their funds. Why is the reverse even being entertained? It is my sincerest hope that, I am incorrect, and this board is not entertaining complaints from non-homeschool families on how homeschool families use their funds.

Second, from what I've read, I understand that the type of physical activity is being scrutinized as either being: not the right kind and/or too expensive. I've seen horseback riding and travel team sports, specifically called out, both as too expensive and unconventional, meaning public school kids do not have access to the same type of activities with their funding. This is where the ambiguity in the articles starts. I am not sure if the concern is more over the dollar amount of the expenses or if it is more about trying to create equity among kids having access to the same type of things, so I will try to address both things.

1. One criticism of homeschool is that kids don't get socialized properly with their peers. Participating in any team sport is a positive for any homeschool kid, whether it be a rec team or a travel team. Taking away the ability for kids to participate in team sports does not make homeschooling more equitable with public schools, it makes it less.

2. Allowing homeschool kids to have funding for travel teams, helps them build their skill in an equitable way for being able to try-out later for public high school and collegiate teams. Rec teams are not competitive enough for a homeschool kid to be able to compete or try-out for high school/college teams. These are opportunities given to public school kids who have team sports funding through the school.

3. If the concern is over the activities being unconventional, broadly speaking, being unconventional is what homeschooling is all about. It's about doing what you think is right. It's about tailoring education to a specific child. It's about thinking outside the box and not getting penalized for it. It's about taking an alternate path. It's about diversity of thought, which is supposed to be a good thing. Applying diversity to physical education is not a negative. Pigeon-holing homeschoolers physical education choices to fit a public-school mold is a mistake in every

way, that flies in the face of what homeschooling actually is, what "School Choice" actually means, and what this very piece of legislation was meant to do. The implication is that there is a "right" form of physical education, which is simply untrue. Looking up the very word choice in the dictionary, I find that the word means: an alternative, an abundance or variety from which to choose. In what I've have read, this decision would lack abundance and variety, the choices seem very narrow and lacking in variety.

Finally, when I read the list of things that were proposed to be removed from funding, it was very clear what we could not do. It was very unclear what we could do. To say it another way, I read a whole list of "no's" and I was not sure what the "yes" was. My question is, if you pass these rules, what can homeschool families do, that fits this criteria and how easily accessible is that thing? I had a very hard time trying to figure out what I could actually do with my children that fit this criteria. It seems to me, the only thing that adheres to the new proposal, is a PE class, which is not accessible to homeschoolers.

Thank you for your time and for reading my very long letter. I appreciate all the work this board is doing to create opportunities for all the kids in Arkansas and use the available funds appropriately and responsibly.

Sincerely,

Jessica Miller

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

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Commenter Name: Casie Sachse, 12/16/2025

Comments: ADE Rules Committee and To Whom It May Otherwise Concern,

As homeschoolers, we have fully appreciated being able to use 25% of our first year of EFA funds for a twice weekly physical fitness opportunity. Tennis has provided new knowledge, skills, friendships, and a love of a game which my two teen daughters can actually play the rest of their

lives as an excellent means of health and fitness, not to mention, community. Although they have yet to play on a team or in local tournaments, they have grown exponentially in a skill set I cannot teach them, and we would be very shocked and saddened to have these funds taken away for such opportunities in the future, especially when we pay taxes to support our local public schools and those students are already afforded PE courses embedded in their day and often are able to play on fully funded public school sports teams. I would hate to think this would take away opportunities for homeschool students to stay more physically active and therefore, healthier, and how that would reflect the value in which ADE places health, wellness, and fitness.

In my professional opinion as a formerly licensed Arkansas, Georgia, Mississippi, and Tennessee Educator with a BS in Early Childhood Education from our very own University of Central Arkansas and now seven year homeschool teacher veteran, I believe we are currently allotted enough funds to cover tennis (or any sport) AND spend our other 75% to create a very high quality education through curriculum choices, co-curriculars like piano lessons and arts, books, needed tech equipment and supplies. Physical fitness and team and independent sports helps our children have lifelong physical, mental, and emotional benefits and is another means of constructive social interaction with peers and coaches, alike. This funding especially helps single income households, like ourselves, afford quality physical education with quality instructors, which I believe all Arkansas students deserve.

In addition to the above, I can't even begin to tell you the impact Field Trips have on solidifying education. Making memories by physically going, seeing and doing what you are learning about is one of the best ways to make those connections to the real world and make the learning "stick," forever. We are a family who loves to travel and go on Epic Field Trips, such as Washington D.C. just last year when learning government and civics in our curriculum. I also loved and placed high emphasis on fieldtrips during my days as a public school teacher. If anything, funding should not be taken away from Field Trips, but Field Trips be given a wider range, to ballets and more performances, to out of state, to anything we can provide is a valuable educational experience for our homeschoolers, because it does truly matter and my kids have soared in their knowledge of the real world through them.

Thank you for listening and taking time to understand my concerns of this potential funding rule change, and wishes for the future to make this program even better. I hope we all want to give these students the best education possible.

Sincerely,
Casie Sachse
12 Summerfield Dr
Conway, AR 72034

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents

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Commenter Name: Rebekah DeWitt, 12/16/2025

Comments: Good afternoon,

Thank you for reading my comment.

I believe education freedom means education freedom. If athletics is to be considered under the umbrella of education anywhere, certainly it should be for individuals and families.

I've seen how money is used and what it is used for in public education including items such as coolers, pizza parties, trips and more.

Families and home school proponents do deserve respect and fairness. It is my understanding that those who receive EFA funds are given only a portion of what a public school would get for that same person to attend a public education institution.

Let them use their money for the education they seek to provide.

Thank you,

Rebekah DeWitt

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

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Commenter Name: Kelli LaRue, Homeschool Parent and Public School Educator, 12/16/2025

Comments: I am submitting this public comment as a parent of EFA-participating homeschool students and as a public school educator. I appreciate the opportunity to provide feedback on the proposed revisions to the EFA rules and would like to express concerns regarding equity, reimbursement restrictions, and the unintended consequences these changes may have on homeschool families.

First, I want to emphasize the importance of equity between public-schooled students and homeschool students participating in the EFA program. Public school students routinely have access to instructional materials, equipment, facilities, extracurricular opportunities, and enrichment experiences without item-by-item approval or reimbursement barriers. Homeschool families should not be subject to more restrictive standards simply because instruction occurs outside a traditional school building. The intent of the LEARNS Act was to expand opportunity and choice, not to impose additional administrative burdens that limit educational access.

I am particularly concerned about proposed requirements for preapproval prior to reimbursement. Many educational materials, including curriculum components, instructional tools, teacher guides, instruments, and specialty resources, are frequently obtained through direct vendors, secondary markets, or used sources. These purchasing methods are often more cost-effective, environmentally responsible, and in some cases the only way to access discontinued or supplemental materials. A preapproval requirement would disproportionately disadvantage homeschool families who rely on flexible sourcing to maximize educational value within a fixed EFA allocation.

Rather than requiring preapproval, reimbursement requests should be evaluated based on documentation and alignment to relevant state standards or documented learning objectives. Requiring parents to demonstrate standards alignment provides accountability while preserving flexibility and affordability. This approach more closely mirrors how educational spending is evaluated within public school systems.

I am also concerned about discussions regarding reducing or limiting EFA funding for extracurricular, enrichment, or experiential learning opportunities. Research consistently demonstrates that participation in arts education, physical education, career exploration, and hands-on learning experiences supports academic achievement, student engagement, and long-term success. These opportunities are not optional enhancements for many students; they are integral components of a well-rounded education and should remain eligible under the EFA program.

Career and technical education pathways, in particular, require access to tools, equipment, and hands-on instructional materials that may not resemble traditional textbooks or packaged curricula. Overly narrow interpretations of allowable expenditures risk undermining legitimate workforce-preparation and skill-development pathways that the state has prioritized.

Experiential learning opportunities such as museums, science centers, environmental education sites, and other educational memberships provide direct, standards-based instruction through observation, inquiry, and real-world application. Restricting these opportunities would significantly limit homeschool students' access to authentic learning experiences that are commonly available to public school students through field trips and school-sponsored programs.

Physical education access is another important consideration. Homeschool students do not have access to public school athletic or fitness facilities, yet physical wellness is a core educational priority. Access to safe, structured facilities for physical activity should remain eligible when comparable opportunities are routinely provided within public school settings.

Many families choose alternative educational settings due to ongoing classroom disruptions and learning environments that do not adequately meet their children's needs. The EFA program has provided families with the flexibility to create structured, focused learning environments tailored to their students. Rule changes that reduce flexibility risk undermining one of the program's most important benefits.

Finally, I respectfully note that Act 237 of the LEARNS Act does not grant authority to over-restrict educational purchases beyond what is explicitly stated in statute. The law was designed to expand access and educational freedom, not to narrow options through administrative interpretation.

I urge the Department to reconsider provisions that require preapproval for reimbursement, restrict used or secondary-market purchases, or limit extracurricular and experiential learning opportunities. A standards-aligned, documentation-based review process would better preserve accountability while honoring the intent of the EFA program and ensuring equitable access for all participating students.

Thank you for your time, consideration, and continued work supporting Arkansas families and students.

Respectfully,

Mrs. Kelli LaRue
Jessieville, Arkansas
kellilarue@yahoo.com
443 Blakely Camp Road
Jessieville, AR 71949
501-463-0644

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents

have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

A homeschool student is not prohibited from participating in competitive sports and may do so through a program outside of a public school or at his or her resident public school under A.C.A. § 6-15-509 commonly referred to as the Tim Tebow law.

The division respectfully rejects the premise that the goal of the EFA program is to provide equity between Public Schools and homeschooling. The goal of the EFA program is to support parents in offering a distinct homeschooling experience by ensuring parents have access to curriculum and equipment necessary to provide high quality education. This purpose of homeschooling is to provide an experience distinct from the public school not to recreate the public school at home

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Commenter Name: Benn Gehman, 12/16/2025

Comments: Totally in support of using ADE monies for these two.

Realize that Schools have the same money and use it carte blanche without oversight.

Let us use the money for these things that actually educate.

Benn Gehman

Division Response: Comment considered, no changes made. The comment opposes the statutory requirements of the program established in A.C.A. § 6-18-2501 et seq. and implemented by this rule. Consequently, the comment's concerns are outside the scope of rulemaking.

Commenter Name: Vincent M. Wagner, Attorney, Alliance Defending Freedom, 12/16/2025

Comments: Dear Mr. Shults:

Alliance Defending Freedom (ADF) submits the following comment on the proposed changes to the rule governing Educational Freedom Accounts (EFAs), Proposed Rule 005.28.25-007, which the Department filed with the Secretary of State on November 14, 2025, and published on November 15.

ADF is the world's largest public-interest law firm dedicated to upholding the right of all people to live and speak the truth. Since its launch in 1994, ADF has advocated in courtrooms, legislatures, and the public square for religious freedom, free speech, the sanctity of life, parental rights, and God's design for marriage and the family.

Most relevant here, ADF supports efforts that, like Arkansas's LEARNS Act, promote the freedom of all parents to make the educational choices that fit their children best. And I have seen firsthand how the EFA program has turbocharged educational freedom for all Arkansas families, including my own. The LEARNS Act's support for homeschooling, in particular, has created educational options that likely would not otherwise exist for my family and many others.

The Proposed Rule aims at the right target: efficient and proper use of EFA funds. The EFA program can't work if waste, fraud, and abuse plague it. But the Proposed Rule misses that target by departing from the text of the LEARNS Act to impose a limitation on EFA families that the General Assembly never enacted.

In particular, the Proposed Rule adopts a narrow definition of "extracurricular activity" inconsistent with the ordinary meaning of that term and found nowhere in the LEARNS Act. And that definition is likely to burden EFA families who homeschool their children, while having less effect on those who choose private school. Because the LEARNS Act does not require this unequal burden, we recommend that the Department revise the Proposed Rule before adopting it.

Much of the public conversation about the Proposed Rule has focused on how its definition of "extracurricular activity" expressly carves out "team sports or club sports, whether recreational or competitive." Proposed Rule at 5 (to be codified as 6 CAR § 35-102(12)(B)); see, e.g., Christopher Gay, Arkansas parents voice concerns over voucher changes affecting homeschool sports funding, KATV (Dec. 3, 2025, 5:50 PM), https://bit.ly/48JlpWz.

That carveout is inconsistent with the "ordinary and usually accepted meaning" of the term extracurricular "in common language." Standridge v. Fort Smith Pub. Schs., 2025 Ark. 42, at 4, 708 S.W.3d 773, 777 (quoting Lewallen v. Progress for Cane Hill, 2024 Ark. 167, at 2, 699 S.W.3d 101, 103). That term typically refers to "officially or semiofficially approved and usually organized student activities (such as athletics) connected with school and usually carrying no academic credit." Extracurricular, Merriam-Webster.com Dictionary , https://bit.ly/4rRhe3C (last visited Dec. 10, 2025) (emphasis added). Far from excluding sports, therefore, common language treats sports as illustrating the definition of extracurricular.

Consistent with that ordinary meaning, in other education statutes, the General Assembly regularly uses the term "extracurricular activity" to refer to sports and many other types of activities. For example, the Public School Choice Act of 2015 defines "extracurricular activity" as "an interschool activity not included in a regular curriculum, including without limitation sports and special interest clubs or groups." Ark. Code Ann. § 6-18-1904(f)(3); see Standridge, 2025 Ark. 42, at 3, 708 S.W.3d at 776 (applying § 1904 to sports). The Opportunity Public School Choice Act uses an identical definition. Ark. Code Ann. § 6-18-227(m)(3). And other code sections use nearly identical definitions. See, e.g., id. § 6-16-151(a)(1) ("an intraschool activity not included in a regular curriculum, including without limitation sports and special interest clubs or groups" (emphasis added)); id. § 6-22-103(1) (same, except "outside the regular curriculum").

One section defines "extracurricular activity" even more broadly as "a voluntary activity sponsored by a public school" or related entity. Id. § 6-28-104(6)(A). And it specifically "includes

without limitation preparation for and involvement in public performances, contests, athletic competitions, demonstrations, displays, and club activities." Id. § 6-28-104(6)(B).

According to the General Assembly and common language, the defining feature of an extracurricular activity is that, although it is connected with school, it is "outside" or "not included in a regular curriculum" and thus "voluntary." That understanding undermines the sports carveout. It also undermines other aspects of the Proposed Rule's definition of extracurricular activity.

The Proposed Rule defines an extracurricular activity as one that, among other things, "[s]upports the personal, physical, social, or civic development of a student" and "[h]as a developmental purpose that promotes personal growth, discipline, physical health, teamwork, responsibility, or civic engagement." Proposed Rule at 4 (to be codified as 6 CAR § 35-102(12)(A)(i), (iv)).

The scope of this language is unclear. Many different kinds of activities could potentially relate to a student's "social development" or "personal growth," for instance. But the Proposed Rule provides no guidance for families about how the Department will interpret those categories. For example, the ordinary meaning of extracurricular activity includes fine-arts activities like band, drama, or visual arts. See, e.g., "Extracurricular Activities – Secondary Schools," Policy 4.56, at 133, Little Rock Sch. Dist. (rev. June 22, 2023) (defining extracurricular activity to include "inter/intrascholastic athletics, cheerleading, band, choral, math, or science competitions, field trips, and club activities"), https://bit.ly/3MDuhph. So the Department should revise the Proposed Rule to make clear that it covers the fine arts, sports, and other activities that fall within the ordinary meaning of extracurricular activity and thus the plain text of the LEARNS Act.

The Proposed Rule's unclear definition of extracurricular activity would unequally burden EFA families who choose homeschooling as the best option for their children. They would lack clear guidance from the Department about which sorts of activities they may spend EFA funds on. But private schools could build into their tuition the cost of all sorts of activities, whether or not they fit the Proposed Rule's definition. Cf. Proposed Rule at 24–33 (to be codified as 6 CAR § 35-107) (detailing requirements for "Participating schools and service providers"). Providing clarity promotes the LEARNS Act's goal of maximizing educational options.

The Proposed Rule's coverage for the costs of co-curricular courses does not support limiting its coverage of extracurricular activities. Like the LEARNS Act itself, the Proposed Rule allows families to use EFA funds for the "[r]easonable costs associated with co-curricular courses in the fine arts, music, or STEM fields," but only "if the co-curricular course is offered by a public school within the state." Id. at 11 (to be codified as 6 CAR § 35-102(26)(T)) (emphasis added); see Ark. Code Ann. § 6-18-2503(13)(E).

For many homeschooling families, placing their children in a public school's co-curricular course would likely pose insurmountable logistical obstacles. Public schools' schedules often do not easily accommodate families who would bring their children on campus only for a discrete portion of each school day. So limiting EFA families who homeschool to fine arts, music, or STEM courses offered by public schools would keep them from choosing an education to fit their children's needs—contrary to the General Assembly's goals for creating the EFA program.

Finally, concerns about misuse of EFA funds don't justify the Proposed Rule's narrow definition of extracurricular activity. During the 2025 session, the General Assembly considered such concerns. See, e.g., Andrew Mobley, Bill proposes caps on extracurricular spending with LEARNS EFA vouchers to prevent misuse, KATV (Apr. 15, 2025, 8:32 PM), https://bit.ly/3KWBIHK. But it did not address those concerns by creating a unique definition of extracurricular activity. Instead, it used the term according to its ordinary meaning but imposed a numerical cap on the amount of EFA funds families could use for each student's extracurricular activities. See Ark. Code Ann. § 6-18-2503(13)(Q) (limiting such expenditures to 25% "of the funds allocated to a student's account in a fiscal year").

Hewing to the text of the LEARNS Act would ensure proper use of EFA funds while preserving families' freedom to make the best educational choices they can for
their children. Because the Proposed Rule departs from the text and constrains that freedom, the Department should not adopt it without revisions.

Thank you for the opportunity to comment on the Proposed Rule. We appreciate the Department's good work upholding educational freedom for all Arkansas families.

Respectfully submitted,

Vincent M. Wagner

Senior Counsel
(571) 707-4769
vwagner@ADFLegal.org

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience. A home school student is not prohibited from participating in competitive sports and may do so through a program outside of a public school or at his or her resident public school under A.C.A. § 6-15-509 commonly referred to as the Tim Tebow law.

Never-the-less, the ADE has the legal authority to promulgate this provision. The division is required to adopt rules for the administration of the program. A.C.A. § 6-18-2503(a). Under the Administrative Procedures Act, this authorizes the department to adopt statements of general applicability and future effect that implements, interprets, or prescribes law or policy, or describes the organization, procedure, or practice of an agency. See, A.C.A. § 25-15-202(a)(9)(A). Because the statutory law governing the EFA program restricts funds spent on extracurricular activities to twenty-five percent of the funds allocated but does not define extracurricular activities, it is necessary to provide a definition in the rule in order to administer the program. The division takes

the position that the general assembly did not intend the most literal definition, that is any activity that is not included in the student's curriculum is a qualifying expense.

As noted in the comment, the definition or usages of the term that can be found in other subchapters of the code are not uniform and are tailored to the subject at issue in the section or subchapter in which they are found. The definition applying to school choice that is quoted in the comment is prefaced by "As used in subdivision (f)(1) of this section, "extracurricular activity" means... " This illustrates the clear intent of the general assembly to establish a definition for a limited purpose which by its own terms and context is not intended to apply beyond the regulation of activity governed by the AAA in the context of a transfer to a non-residential traditional public school.

The division is proposing to resolve any ambiguity by establishing a definition that exercises the authority granted to interpret the statute and to establish policy regarding the program's administration.

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Commenter Name: Jenny Bradley, Homeschool Parent, 12/16/2025

Comments: Thank you for the opportunity to express my opinion as a homeschool mom of four students benefiting from Arkansas EFA funds. Three of my sons benefit hugely from participating on the NWA Hornets Homeschool basketball team. This community gives my boys such an amazing group for building confidence, learning to work as a team, and growing in discipline. It helps them to deal with anxiety and learn social skills like communication and ledership. It is so much more than exercise! Anyone who has ever played on a team knows the deep bonds of friendship that are formed from being on a team.

Our team registration is somewhat expensive (between $400 and $600 depending on the team). However, that pays for court time, and helps them get between 4 to 6 hours of practice a week from September to mid-March, which is much cheaper than if I paid someone hourly for a PE class.

In addition, studies have shown that team sports help with academic and cognitive benefits such as improved focus and executive function performance.

Please keep these things in mind as you rule on this important issue.

Sincerely,
Jenny Bradley
Springdale, AR

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents

have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

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Commenter Name: Amie Lincoln, Homeschool Parent, 12/16/2025

Comments: First of all I want to start by saying thank you for the EFA funding. It has made a huge impact on my family. The choice to homeschool is not taken lightly in our home. When we choose curriculum we pick what we feel is the absolute best out there, Abeka. It is a VERY rigorous curriculum and my children will sit for 5-6 hours a day (with a break for lunch) to be able to finish in a timely fashion. My children's test scores show how much they are learning! With that being said my children are on the Shark Wave Aquatics (swim club). This is their P.E. They look forward to attending practice daily for physical movement but also for the social aspect of it. I feel as though if it is offered at a public school we should be able to use our funds for the sport. We use a bulk of our funds for curriculum since Abeka is so expensive. However, I feel as though it would be unfair to my children if they couldn't continue with their swimming. They are excelling and it has helped their confidence tremendously! There are some things the extra curricular is covering which I feel is absurd, BUT football, basketball, golf, swimming, things that are allowed in public school I feel is only fair that we can use our funding for.

Thank you for allowing me to express my opinion on this matter,

Amie Lincoln

Sent from my iPhone

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

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Commenter Name: Kassidy Jones, 12/16/2025

Comments: Dear Department of Education,

I am writing to express my concerns regarding the proposed changes to the Education Freedom Account program that limits funding for extracurricular activities, physical education, and educational field trips.

These activities are a vital part of a well-rounded education, particularly for homeschool and alternative-education families who rely on EFAs for structured PE, athletics, and hands on learning experiences. Restricting or excluding these options reduces parental choice and creates inequity between EFA students and those in traditional public schools who receive these opportunities as part of their education.

The EFA program was designed to empower families to make educational decisions that best meet their children's needs. I respectfully urge you to reconsider these changes and allow continued flexibility for families to provide comprehensive educational experiences.
Thank you for your time and consideration.

Sincerely,
Kassidy Jones
Russellville, AR

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

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Commenter Name: Shane Mckee, Homeschool Parent, 12/16/2025

Comments: To whom it may concern:

As a homeschool parent I am very concerned about the changes in rules to the EFA program. Changing the rules to take out team sports will negatively impact multiple families, in my opinion.

My family utilizes team sports to help our kids learn and pursue physical health, teamwork, social development and personal responsibility. Our students are required to actively and constantly participate in team sports upon signing up. Those things are included as outlined in "extracurricular activities". Also, coaches for team sports, whether parents or people from the community, are required to undergo training sessions before they are able to coach.

We are just one of several homeschool families I know who play team sports and would be impacted.

Pleased reconsider taking team sports out of the EFA program.

Sincerely,
Shane Mckee

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

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Commenter Name: Amanda Collie, Homeschool Parent, 12/16/2025

Comments: To whom it may concern:

As a homeschool parent I am very concerned about the changes in rules to the EFA program. Changing the rules to take out team sports will negatively impact multiple families, in my opinion. My family utilizes team sports to help our kids learn and pursue physical health, teamwork, social development and personal responsibility. Our students are required to actively and constantly participate in team sports upon signing up. Those things are included as outlined in "extracurricular activities". Also, coaches for team sports, whether parents or people from the community, are required to undergo training sessions before they are able to coach.

We are just one of several homeschool families I know who play team sports and would be impacted.

Pleded reconsider taking team sports out of the EFA program.

Sincerely,

Amanda Collie

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

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Commenter Name: Jamie Brewer, Homeschool Parent, 12/16/2025

Comments: To whom it may concern,

As a homeschool family I believe that every child has the right to access everything public school kids have the right to. There are many families that can't afford things without the funds. As a taxpayer, we should have access to the funds that we pay for our kids to go to public school, we just choose to school them at home. Please consider every child not just the ones that go to public school.

Thank you so much,

Jamie Brewer

Sent from my iPhone

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

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Commenter Name: Maria Stillman, Homeschool Parent, 12/16/2025

Comments: I believe the rules for sports and field trips should stay the same. We are allowed 30% of our funds for this and as long as it doesn't go over that then it should not matter. My child does travel softball. Most people think it's expensive and while it may seem that way for some we spend $550 a year in fees. I do not expect to have my gas refunded only the expenses this is the only time that my child gets to see her friends and gets to do something that she actually enjoys. I feel without this she will stop caring about things like school. It is off-season at the moment and she's already struggling because she's not able to do what she loves.. I think that children in school get to do school related sports and my child does not get to do that and so this should cover it.

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

A homeschool student is not prohibited from participating in competitive sports and may do so through a program outside of a public school or at his or her resident public school under A.C.A. § 6-15-509 commonly referred to as the Tim Tebow law.

Commenter Name: Brenda Collie, Homeschool Grandparent, 12/16/2025

Comments: To whom it may concern:

As a homeschool grandparent I am very concerned about the changes in rules to the EFA program. Changing the rules to take out team sports will negatively impact multiple families, in my opinion. My family utilizes team sports to help our kids learn and pursue physical health, teamwork, social development and personal responsibility. Those things are included as outlined in "extracurricular activities". We are just one of several homeschool families I know who play team sports.

Please reconsider taking team sports away from the EFA program.

Sincerely,
Brenda Collie

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

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Commenter Name: Kamey Kelvinson, Homeschool Parent, 12/16/2025

Comments: As a homeschooling family that is very into athletics I feel the need to voice concerns about removing this option. We are contractors so work is never guaranteed or consistent. In order to give our kids access to these opportunities we rely heavily on the assistance this program provides. We have a large family so realistically covering the cost for multiple children to compete in athletics, as well as all travel, lodging, and meals is not attainable with income like ours and the family size we have. The natural skill and talent the kids have could led them to bigger and better opportunities. Potential scholarships not to mention building characteristics and work ethic, that will carry them much further in life. If you take these things away, it would be detrimental to our family as I'm sure it would be too many others. I strongly want to urge you to consider how important this is not just for fun or social aspects but also character, developmental skills, attitude, mental health, pushing yourself, self discipline. I could go on and on with the list of pros of athletics and traveling actually helping children, but we will continue to pray that this is no longer a concern and will stay as is or even possibly consider more funds being allotted to go towards more competitive travel teams/extra curricular for even bigger and better opportunities for our children. In the end that's all we want is the ability to give our kids never ending opportunities to build the life they love with freedom and flexibility to be their own person doing it.

Thank you,

Kamey Kelvinson

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports

which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

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Commenter Name: Taylor Greer, Parent, 12/16/2025

Comments: Hello!

I'm extremely thankful for the program and the support it provides. Thank you so much for all the hard work you all have been putting in and for this opportunity.

I'm voicing concerns about removing sports and field trips from what funds can cover. I went to public school and participated in both, and they were an important part of creating a well-rounded education helping with social skills, teamwork, and real-world learning. Public school families often pay small fees for these, while the rest is covered in large amounts compared to the fees you pay yourself, so it seems reasonable that homeschool families could use voucher funds similarly.

I want to be proactive in sharing my perspective, so other valuable educational experiences aren't limited in the future if we follow the same line of thinking. Also, I understand that being proactive In feedback gives advocacy for families that heavily rely on this aspect of the program and that representation matters.

My student is Isaiah Greer.

Thank you!

Taylor Greer

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

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Commenter Name: Mandy Brooks, Homeschool Parent, 12/16/2025

Comments: Hi, I am a homeschool mom and I am extremely thankful for the LEARNS ACT and EFA funds. It has been a huge blessing to my family. One area that my children have never been able to be a part of during their homeschool journey, is sports. We have been homeschooling my kids since kindergarten (the oldest is now in 9th grade), all on a single police officer income. It is extremely difficult to buy everything school related out of pocket. We decided when the children were young, that their education was more important than extra curriculars, so we cut out sports and electives. The EFA funds have made it possible for my children to blossom at their favorite sport (basketball), take music lessons, and horseback ride (which is great for my daughter that was in OT and PT. It has helped her tremendously).

I completely understand trying to align the EFA funds to mirror public schools. As a previous athlete myself, I was so thankful for the opportunity to play sports at my public high school when I was growing up. It was free to play, uniforms were provided at no cost, bus transportation took us to and from away games at no cost. It was amazing.

For homeschool kids, it would be beneficial to match what public schools do (minus the transportation). The team sport itself and uniforms should be reimbursed through the EFA funds for homeschool sports. Not try out sports. Not sports that public school kids can play in too. Just homeschool sports. Transportation should be parents responsibility (or fund raise like public schools do).

I am so thankful to be able to homeschool my kids, but bummed that I may have to put them in public school for them to get free sports. Homeschool kids should have the same entitlements/opportunities that public schools have.

Thank you for giving parents the opportunity to speak up. Merry Christmas!

Mandy Brooks

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

A homeschool student is not prohibited from participating in competitive sports and may do so through a program outside of a public school or at his or her resident public school under A.C.A. § 6-15-509 commonly referred to as the Tim Tebow law.

Commenter Name: Daniel McGlone, Homeschool Parent, 12/16/2025

Comments: My name is Daniel, and I am a resident of Bull Shoals, Arkansas. I am writing to respectfully express my concern regarding the proposed changes to the LEARNS Act's Education Freedom Account program that would restrict or eliminate funding for athletics and field trip-related expenses for homeschool students.
As a homeschooling parent in a semi-rural community, access to organized athletics and group learning experiences has been nothing short of a gamechanger for my children. Prior to having this support, providing opportunities for competitive sports and enriching field trips was extremely difficult and expensive. The EFA funding has allowed my homeschoolers to thrive not only academically, but also socially and physically, factors we know are essential to a child's overall development.

Specifically, the ability to use a portion of EFA funds for youth sports, team activities, and field experiences has contributed to:

- Physical health and fitness
- Teamwork and ledership skills
- Opportunities comparable to public school students
- Broader social engagement in our community

These benefits are deeply meaningful to families like mine, especially in areas where access to organized extracurriculars is limited or requires significant out-of-pocket expense.

I understand that the Board and legislators are seeking to refine the program to ensure state funds are used effectively and responsibly. However, removing or significantly limiting the ability to use these funds for athletics and field experiences would create a disproportionate hardship for homeschool families, particularly when similar opportunities remain fully funded for students enrolled in public or schools.

I respectfully urge you to preserve the ability for homeschool families to use EFA funds for these important enrichment opportunities. Rather than eliminating this option, I would encourage thoughtful paths that ensure transparency and accountability while still supporting the diverse needs of all Arkansas students.

Thank you for your time, consideration, and service to Arkansas families. I truly believe that a balanced and inclusive approach will ensure the success of the LEARNS Act for everyone it was designed to benefit.

V/r,

Daniel

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

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Commenter Name: Austin Lena Byler, 12/16/2025

Comments: Hello I don't know if the sport rules will effect horse riding lessons, but I just wanted to say horse riding builds so many different avenues of a child ,there's a reason why so many therapeutic programs use horses to reach their children, and help develop character..Children take horse riding lessons for significant physical (balance, strength, coordination) and mental (confidence, discipline, empathy, responsibility) growth, learning to care for an animal, control their body, solve problems, and manage emotions, all while building character and resilience in a rewarding activity. They learn not just to ride, but how to communicate with the horse, groom, feed, and understand its needs, fostering maturity and a strong work ethic. There was a day every child learned this cause every family owned a horse, it was the family car at one time, but now days thousands of children miss out on the life changing moments a horse can bring into your life .. I strongly encourage you all to look deeply into what you are giving a child when you allow riding lessons, I believe every penny will be worth it, I've seen my children grow so much this year as they face different challenges with a horse and learn to walk through and not give up... please keep this eligible in the program...

Division Response: Comment considered, no changes made. Extracurricular activities are permitted under this rule; however, by statute they are limited to reasonable costs not to exceed twenty-five percent of the funds allocated. A.C.A. § 6-18-2503(13)(Q). Horseback riding would be a qualified expense if it is "...supervised, structured non-academic activity that: (i) Supports the personal, physical, social, or civic development of a student; (ii) Occurs outside the formal academic curriculum; (iii) Has an organized structure which includes a regular schedule, defined

expectations, and facilitation by a responsible person or entity; (iv) Has a developmental purpose that promotes personal growth, discipline, physical health, teamwork, responsibility, or civic engagement; (v) Requires the student to actively and constantly participate in the activity; and (vi) Is conducted or overseen by a coach, instructor, mentor, or other adult with similar qualifications not to include the student's parent.

Commenter Name: Ashley Nelson, Home Educator, 12/16/2025

Comments: Good afternoon,

My name is Ashley Nelson, and I am home-educator of two children--ages 8 and 11. We are in our seventh year of homeschooling, and the EFA program has greatly benefited our family. We are so grateful for the hard work and dedication of all whom have brought this legislation and program to us.

I write today to oppose the current revision of the EFA program to exclude team sports. This will halt critical education and physical activity for a majority of the EFA recipients. The benefits of team sports are numerous, and I would be discouraged to see it limited further and/or eliminated for homeschooling students and not for private or public schools. We don't have private sponsorships, alumni funds, or PTA-run boosters to subsidize costs. Eliminating team sports funds to homeschool athletes will decrease access, and it is far cry from the "freedom" in the Education Freedom Accounts. Please allow parents to retain the freedom of choosing curriculum and activities that will benefit and educate our children far beyond graduation. We pour our hearts and souls into their education, stability, and well-being. Please reconsider the proposed amendments and keep the current and reasonable cap of 25% of funds.

Thank you.

Ashley Nelson
ashnelson007@gmail.com
870-321-7007

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

A homeschool student is not prohibited from participating in competitive sports and may do so through a program outside of a public school or at his or her resident public school under A.C.A. § 6-15-509 commonly referred to as the Tim Tebow law.

Commenter Name: Gabrielle Ross, Homeschool Parent, 12/16/2025

Comments: Good afternoon,

My name is Gabrielle Ross and I homeschool my two daughters who are 8 and 6 years old. EFA funds have been a huge blessing to our family with allowing us to select a credible curriculum and also allowing my children the opportunity to participate in extra curricular activities such as gymnastics and swim lessons. Cutting or taking away funds for these activities with affect not only our family but other families who are homeschooling and may not be able to afford these activities without the help of EFA funds. Please keep us in consideration when making the final decision. These activities are imperative to any student's growth, whether they are In gymnastics, swim, dance, rec sports, they will contribute to their growth and physical and social development needs. Please consider this in your final decision.

Thanks,

Gabrielle Ross

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

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Commenter Name: Paula Bean, Homeschool Parent, 12/16/2025

Comments: I know that I am too late to submit a comment. Unfortunately, I did not know that any of this was going on. We are avid users of EFA. It has helped our children immensely. I am tired of fighting lawmakers about this money. The proof is there. Students taking the EFA money did exceptionally well on tests last year. EFA money used by parents was spent primarily on curriculum, supplies, and supplemental materials. All the studies have been done, and the proof is the program is working.

However, we are still fighting against new rules and regulations on this money. My question is why? What makes this money so terrifying for a select few individuals who are refusing to give up fighting against this money going to our children? What is the end goal here? Would they rather every child end up in a public school? Do they want schools overrun with too many students and not enough teachers? Do they want children to get left behind in the classroom because the government would rather all children be educated in the same way instead of supporting parents to supply the individual needs of the child? We have proven to you that we can educate our children. The test scores, the results prove this. However, we are still in this fight.

My children are thriving. All of my children are in very rigorous academic programs. They are in art classes and music classes. They have access to supplemental materials that are so incredibly helpful and encourage learning. They are seeing and growing in a world that I could only imagine as a public schooled child. They also are using their $1700 allowance for athletic training. Training that teaches discipline, rising to the challenges of life, control, team work, problem solving, ledership, and so much more.

Why are we fighting against raising successful Arkansans? Why are we trying to take money out of athletics when we are the most obese country in the nation? There have been so many studies done on education and the need for movement and time outside and on and on and on. We are not California or Washington or other states where the government is fueled by control. We are Arkansas. This is my home.

Arkansas is a place where the government believes in the people. Where we produce artists, billionaires, athletes, and brilliant minds. It is where people from all over have moved because we have the best state. Let our children thrive without this fight. Give them the abilities to have their sports.

This was already fought in the legislature. We have already settled these issues, why are we bringing them back up?

In addition, $1700 is NOT ENOUGH to pay for athletic training. However, we are making that work. Cutting down any further would be ridiculous and not in line with public schools, but we know this already. There is a very loud minority that is mad because private and homeschoolers are finally being recognized, and they are trying to tear us all down. However, the results are there. EFA is working, so please just give it time to work before you completely gut the program with so many rules and regulations.

Thank you,
Paula Bean

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents

have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

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Commenter Name: James Hayden, Homeschool Parent, 12/16/2025

Comments: Respected leders:

As a former homeschool dad, I am disappointed that you would add restriction from sports funding for EF Accounts beyond the initial 25% limit. My family homeschooled and shouldered all costs, including those for homeschool sports. This disparity you have imposed would completely eliminate some families from being able to include homeschool sports as part of a rounded curriculum.

Please reconsider your decision as described in the Family Council information below:

Family Council, and its Education Alliance division that represents homeschoolers, recommends that the Arkansas Department of Education make the following changes to the proposed "Rule Governing the Arkansas Children's Educational Freedom Accounts" issued for public comment on November 13, 2025: COVERAGE FOR TEAM SPORTS SHOULD BE REINSTATED BASED ON EQUITY, EXISTING STATE PUBLIC POLICY, AND PROGRAM GOALS. Many homeschoolers have expressed concerns about the new prohibitions on EFA funding for team sports located on page 5 under the definition of "Extracurricular activity." The prohibition provides that registration fees, equipment, dues, and any costs associated with club and team sports cannot be paid for with EFA funding. Many homeschoolers are concerned that this complete prohibition is inequitable since public schools fund team sports with state money. The State of Arkansas recognizes the value of team sports funding in existing state public policy, so this funding prohibition appears to single out homeschoolers for disparate impact. For example, with students who attend private schools, the funding of team sports will usually be rolled into tuition and fees instead of singled out as a separate line item. However, this is not the case with homeschoolers, whose team sports expenditures will be itemized and prohibited by the proposed rule in its current form. In addition, there are concerns that this complete prohibition on funding for team sports contradicts the purpose of the program to "provide Arkansas families with more educational options for their children as they seek educational solutions and curricula that fit the needs of their families." While we have the "Tim Tebow" law that lets homeschoolers play for Arkansas public schools if they make the team and otherwise qualify, a different option for team sports may work better for some families. In addition, new proposed rules on page 4 recognize the value of extracurricular activities that "support the …physical…development of a student" and that have a "developmental purpose that promotes personal growth, discipline, physical health, teamwork, responsibility, or civic engagement." The restriction on team sports seems to contradict those

stated purposes. Spending on team sports is already limited by Act 920 of 2025, which limits spending on extracurricular activities, like sports, to 25% of a student's annual EFA funding. This spending restriction is reasonable, and the EFA rules should track with Act 920 instead of exceeding what the law requires.

James Hayden
18 E Hill Dr.
Conway, AR 72032

501-920-3407

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

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Commenter Name: Joshua Moffett, 12/16/2025

Comments: To whom it may concern,

At the creation of the Arkansas Educational Freedom Account (EFA) program, it was intended to create and expand educational opportunity and to empower families to pursue a well-rounded education that meets the individual needs of their children. Allowing EFA funds to be used for team and club sports for homeschooled students is fully aligned with the intent, educational value, and equity goals of the programs and should therefore be continued.

First, team and club sports are a legitimate educational expense; a child's education extends beyond core academics. Decades of educational research and practice recognize that physical education, teamwork, ledership development, discipline, and socialization are essential components of a complete education. Team and club sports directly support these outcomes by promoting physical health and lifelong fitness habits, teaching core teamwork, cooperation, and communication skills, aiding in the development of ledership skills, and improving and encouraging time management and goal-setting skills. A large number of homeschooled students, including mine, depend on these team activities as the primary structure for physical education and group-based learning. Excluding

these activities from the funding opportunities would undermine the purpose of the EFA program and narrow the educational opportunities of these students.

Second, students who are enrolled in public and private schools routinely receive access to athletic programs funded through public or institutional resources. For homeschool families, this burden must be independently funded to receive comparable opportunities. Allowing EFA funds to be used for team and club sports ensures that homeschool students are not disadvantaged simply because they receive their academic instruction outside of traditional school settings. This would, in turn, create an inequitable system where homeschool students are effectively penalized for exercising educational choice, contrary to the foundational goals of academic freedom and parental empowerment.

Third, the existence of the EFA program is to trust families to make informed decisions about their children's education. Removing access to team and club sports would signal a retreat from that trust and impose a narrow, one-size-fits-all definition of learning. True educational freedom acknowledges that students thrive through different combinations of academics, physical activities, arts, and social engagement. For mine and many homeschool families, team sports are not optional extras but are essential educational components.

In conclusion, allowing Arkansas EFA funds to continue supporting team and club sports for homeschool students is educationally sound, equitable, and consistent with the purpose of the program. These activities foster physical health, social development, ledership, and lifelong skills that cannot be replicated through academics alone. Preserving this flexibility affirms Arkansas's commitment to educational freedom, parental choice, and the holistic development of every child.

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

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Commenter Name: Elizabeth Bennett, Home Educator, 12/16/2025

Comments: To Whom it May Concern,

I am writing to express my concerns regarding the potential changes to how EFA funds can be used for extracurricular and sports activities. It is my understanding that the changes go beyond

the limits of the law, which already limit the funds to 25% of the student's entire funds. These new proposed rules would entirely exclude the use of funds toward team sports. As a mother of four kids, who are all involved (or will be) in team sports, this is extremely concerning. Additionally, my husband is a public school high school football coach, so I know firsthand that state funding is provided for public school kids. In addition to publicly educated students not having to pay entry to participate, they enjoy the benefit of school funding and team fundraisers that largely purchase all of their sporting supplies and many of their meals. In addition, they are transported in school buses, paid for with school funds e.g. tax dollars. Therefore, to limit MY students because they fail to attend a public school is in direct opposition to the very intent of the EFA Program. The LEARNS Act is meant to give all students, regardless of where they are educated, equal support for their education, which includes sports and physical education.

As our mutual intent is to put the welfare of children first, I trust that these "overstep" regulations will be disregarded and EFA will continue to be used toward team sports and the like.

Elizabeth Bennett
Home Educator

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

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Commenter Name: Marti White, Parent, 12/16/2025

Comments: To Whom it may Concern:

I am writing in response to the proposed rule changes that will prohibit EFA funding from being used for team sports. We have been a homeschool family for 12 years. We have many resources available to help us academically, but sometimes social activities can be a struggle. My kids are very actively involved in 4-H and that is where they have their biggest circle of friends.

However, four years ago we joined AR NICA (National Interscholastic Cycling Association). We learned about NICA through another homeschool family that was in our 4-H club. There isn't a NICA team here in Searcy, but we were allowed to join a NICA team that was already well-

established in Conway. There has since been a NICA team formed in Cabot, which is a little closer, but my kids have made friends with the kids in Conway and chose to stay with the Conway team. We have practice twice weekly from July through October for the NICA season. For the past 2 years, I have also participated in NICA as a volunteer parent helping coach the students on the team. Not only is NICA great for improving your physical condition, it is also great for teaching kids new skills, responsibility, safety, endurance building, and camaraderie. It's an excellent way to get kids away from electronics or screen time and help them to get healthier while exercising with their friends on bikes. While they continue to improve their skills and biking abilities through the weekly practices, they also get to test their skills by participating in a time trial and four separate races throughout the NICA season.

Not only do the kids get to race against each other to finish a race, they also get to race against themselves as they improve at each race. With almost 900 kids in Arkansas NICA, only a few will finish in the top five for each category and earn a medal for their spot on the podium. However, most of them will feel the accomplishment of finishing the race and cheering for the other racers around them. It is the enjoyment of the experience rather than strictly being focused on winning the race. Numerous times I've witnessed kids helping kids from other teams during the race. They will take turns leding the way to allow each other a chance to rest by getting to glide behind someone. Or they will offer to share water when another racer runs out. Sometimes they will even just offer up words of encouragement as they are passing someone or even when someone else is passing them. At the start of the races it is fun to watch the kids interact behind the start line as they encourage each other and socialize before the horn blows. Since NICA is spread all across the state, sometimes they only see each other at the races and they have fun catching up before they race to the finish line.

All of that was to say that NICA is not like any other sport I have witnessed. Yes, they are on different teams and they are all competing against each other. But, they are also all out there together cheering each other on. They are all getting excellent exercise outside in nature. Plus, they are building friendships with kids who might live far away, but they are all joined together by their love of riding bikes.

Now I will share why EFA funding is important for NICA. NICA is expensive because everything has to be covered from insurance to race course supplies and race venue fees. For the Conway NICA team, that fee was $335 per kid this year. That includes the cost of the time trial and four bike races. When you have multiple children racing, it really becomes expensive. That is why my family was excited to discover that EFA funding would pay those fees for us. By getting help with the NICA fees, we had more money to use to help with hotel fees, food, and travel expenses for attending the races.

There is a pre-ride for each race held on Saturday afternoon before the race on Sunday so the kids can ride the actual race course to safely prepare for the race. They will see what obstacles they will encounter or ride over and they get a chance to practice riding through everything before they are actually racing. That also means that you must spend the night somewhere for out of town races because you need to be present on Saturday and Sunday for race weekends. We try to just commute both days when it is close enough to home.

Please don't change the EFA rules to prohibit funding for team sports. Team sports are very important for homeschoolers for a lot of reasons. For us, it helps provide exercise, friendships, and fun. The EFA funding greatly helps my kids to enjoy participating in NICA without being such a financial hardship for our family.

Thanks for your time!

Marti White

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

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Commenter Name: Erin Would, Parent, 12/16/2025

Comments: Arkansas Department of Education-

I am writing as an Arkansas parent who is grateful for the Educational Freedom Account (EFA) program and the expanded opportunities it provides for families. I am concerned about the proposal to remove team sports from approved EFA expenses, and I respectfully ask that you reconsider this change.

According to the official EFA rules, the program's purpose is "to provide Arkansas families with more educational options for their children as they seek educational solutions and curricula that fit the needs of their families." This intentionally broad language reflects the vision of the LEARNS Act: empowering parents to choose the educational tools, environments, and experiences necessary to meet the needs of their children.

Team sports directly support this purpose. In Arkansas public schools, sports are part of the educational experience—they provide physical-education instruction, ledership development, teamwork skills, character formation, discipline, social-emotional development, and opportunities that directly contribute to a child's overall educational growth.

Excluding only certain sports—while allowing other physical-education expenses—creates an

arbitrary distinction that has no clear educational rationale. If physical education is recognized as an educational need (and it is), then prohibiting structured team sports but permitting other physical-education activities is inconsistent and unsupported by any clear statutory or educational justification.

Additionally, the EFA program already includes a strict annual spending cap, which prevents misuse or excessive spending. Because of this cap, families are not able to "overspend" on sports or any single category. The cap itself provides all necessary fiscal protection without needing to selectively ban certain activities. Selective exclusion of specific sports is therefore unnecessary and does not serve any clear educational or financial purpose.

Removing team sports from EFA eligibility would restrict parental choice, narrow educational options, and conflict with the stated purpose of the EFA program. It would also introduce an arbitrary policy distinction with no clear educational, legal, or fiscal justification—all while Arkansas public-school students continue to receive team sports as part of their educational experience.

For these reasons, I respectfully urge you to keep team sports eligible within the EFA program so that Arkansas families may continue selecting the educational experiences that best meet their children's needs.

Thank you for your time and your dedication to Arkansas families.

Erin Wold

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

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Commenter Name: Wayne Long, Arkansas Representative, District 39, 12/16/2025

Comments: Our legislative intent was not to restrict homeschool students from participating in team sports when we voted for SB625. Act920 clearly states that our intention was to limit extracurricular activities to a maximum of 25% of their EFA funding. Both public and private

schools use a portion of their EFA funds to support their sports teams. It would be unfair to discriminate against homeschool students by not treating them equally. If you proceed with this rule, I will introduce a bill to eliminate this discrimination.

Rep. Wayne Long
District 39
Arkansas House

Division Response:

Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

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Commenter Name: Angle Tate, Homeschool Parent, 12/16/2025

Comments: For many of us who homeschool the EFA has been a true blessing. Many come from single income families who would even struggle to pay out of pocket at public, private, micro school, or outside source for athletics and other elective type courses.

I understand that athletic team sports are very important to alot of people on both sides. If a homeschool family can afford the academic end but still needs financial help for electives, then i feel there should be a way. If the cost of electives is paid for at a public school then the homeschooler receiving the efa should only pay the equivilant to what was funded for the public school student.

That being said if an EFA student is seeking electives outside of public, private, and micro schools, then i believe there should be a limit on how much efa money could be used. If a student from a public school chose to attend ballet or gymnastics or travel ball, they would have to pay out of pocket.

As far as things being fair in this manner i am not sure how this could be acheived. In our public schools the children are given different opportunities according to their school district. A personal experince: my oldest daughter graduated last year from Decature HS, a fully government funded school, she spent all four years of highschool in a choir class and never sang a note. This was

simply because the most students they ever had was four. My daughter missed out for reasons that where beyond her control. Some years they do not even have a football team.

School choice allows us to seek out and find opportunities to give our children the best chance at a diverse and dynamic education.

Weather we create or own or participate with the opportunities around us No one should be limited with school choice.

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

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Commenter Name: Dan Holtmeyer, 12/16/2025

Comments: Hi there, my name's Dan Holtmeyer, and I live in Rogers in ZIP code 72758. I'm writing to share a comment on the proposed rulemaking for educational freedom accounts. I'm generally opposed to these accounts and see them as siphoning public school dollars into private schools and well-off families' hands. Since they're not going away, however, I support these rule changes and any effort to limit the accounts' allowed uses to strictly academic purposes.

Thanks,

Dan

Sent from my iPhone

Division Response: Comment considered, no changes made. The comment opposes the statutory requirements of the program established in A.C.A. § 6-18-2501 et seq and implemented by this rule. Consequently, the comment's concerns are outside the scope of rulemaking.

Commenter Name: Natalie Christensen, Homeschool Parent, 12/16/2025

Comments: To Whom it may concern:

I write to you as a homeschool parent of 10 years. I have enjoyed the freedoms provided by the state of Arkansas to allow homeschoolers to enjoy very few restrictions demanded by the state concerning each household's homeschool. I desire for those freedoms and few restrictions to continue.

However, the LEARNS Act funding of homeschool curriculum, classes, activities, etc., threaten to undermine freedoms in place by homeschoolers. For one, I do not think it just and right that the government should be funding homeschools in any amount. I realize that does not address the said proposal. I do believe that it is just and right to put the proposed restrictions of any kind upon homeschoolers who desire to use their LEARNS Act funds on activities. By precedent, whenever the government distributes benefits to its citizens, there have always been restrictions. LEARNS Act money, which is government money, is a form of educational welfare. Welfare programs such as WIC and Food Stamps each provide government money to citizens who apply. WIC and Food Stamps each place restrictions on purchases that can be made with the provided government monies. This is a proper way to distribute government money, and the government should hold its people accountable and place restrictions on how its monies can be used.

In short, as a homeschooling mom and an Arkansas citizen, I encourage the ADE to please continue to place restrictions on LEARNS Act funds.

Sincerely,

Natalie Christensen

Sent from my iPhone

Division Response: Comment considered, no changes made. The comment opposes the statutory requirements of the program established in A.C.A. § 6-18-2501 et seq and implemented by this rule. Consequently, the comment's concerns are outside the scope of rulemaking.

Commenter Name: Jason Muncy, 12/16/2025

Comments: All,

The EFAs have greatly benefited many Arkansas families, empowering them to be able to educate their kids in the manner that is best for their child(ren). The system has worked wonderfully since implementation, and there is no need for a mid-stream change now.

Restricting the use of the taxpayer monies in the greater sense negates the spirit of the EFAs, if not the letter of the law. I urge the Department to back away from installing these new proposed rules.

Jason Muncy

Pope County

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

A homeschool student is not prohibited from participating in competitive sports and may do so through a program outside of a public school or at his or her resident public school under A.C.A. § 6-15-509 commonly referred to as the Tim Tebow law.

Commenter Name: Larry Dale Epperson, Grandparent, 12/16/2025

Comments: As a retired Army officer, a retired Arkansas public school teacher, a former nationally certified competitive fastpitch coach, and a former umpire-in-chief for both competitive and high school fastpitch here in Arkansas with experience up to the Division 2 level, and finally having a grandson participating in the Education Freedom Account (EFA) program and another about to start, I would like to comment on the new rule changes.

First, I sincerely appreciate those who passed the LEARNS Act and those who are executing it. You cannot be thanked enough!

I have talked to a few parents participating in the EFA. Most seem to be ill-informed from social media and are taking a selfish attitude. I have read most, if not all, of the articles in the NWA Democrat-Gazette. I have also reviewed the proposed changes themselves – albeit I confess that I'm not sure what the exact impact will be.

My personal experience leds me to believe that a healthy lifestyle throughout our lives is so very important both mentally and physically. (*At 73, I stretch at least an hour each morning and average over 250 miles each month on my Ebike. Thank the many people and the Good Lord for our excellent bike trails!*)

I believe that we overemphasize **COMPETITIVE** sports at every level and that we neglect teaching our youth how to live a healthy lifestyle. I believe that our public schools underemphasize physical education and intramural sports. Were I able, I would require at least 25% of the current amount spent on public school **COMPETITIVE** sports to be diverted to an intramural program that would benefit all students and not just an elite few, their coaches, and their vicarious parents. (*I was one*.)

So personally, I believe that the use of EFA funds for things like **WEEKLY swim, gymnastic, martial arts, Ninja lessons, dance, and similar activities are perfectly fine** and should be encouraged. The amount of EFA funds eligible for reimbursement for these activities should be limited to a reasonable amount.

But I do **not** believe that EFA funds should be used for participation in **COMPETITIVE** sports. For those parents participating in EFA, I would suggest that if they want their children to participate in **COMPETITIVE** sports, that they organize their own leagues at their own expense or sign their children up to participate with their local public schools under our "Tim Tebow Law".

I would also recommend that the wording of the proposed changes **more accurately describe which activities would be acceptable** for reimbursement under EFA and **which would not**.

Sincerely,

Larry Dale Epperson
Rogers, AR

Division Response: Comment considered, no changes made. The division believes that the six point definition proposed as 6 CAR § 35-102(12) is sufficient to determine what activities are authorized.

Commenter Name: Ethan and Andrea Carrell, Homeschool Parents, 12/15/2025

Comments: To whom it may concern,

The Arkansas Educational Freedom Accounts under the Learns Act must **not** be amended with the proposed changes. My wife and I (Arkansas parents) are completely against these changes. Here are our comments:

1. These changes further restrict the beneficiaries of a law with an original intent to provide freedom of choice for non-public educated children. I think there are a lot of jealous people who have demanded these unreasonable restrictions. The current rules should be left as is. They have provided my wife and I the opportunity to provide the best homeschooling education to our daughter (and some things for our baby boy in the future). These restrictions would severely limit our ability to give our children the best education outside of public education.

2. Public school children get access to technology, teams sports, and more either free or heavily discounted to the parents. Why should my tax dollars go to schools that provide no educational benefit to my homeschooled children? My kids should have the same opportunity to access of technology, team sports, and more as public school kids!

3. My tax dollars should not be used to exclude my children's education just because my wife and I chose to homeschool them. Those tax dollars that would be normally paid to the public school system are only being diverted to provide us the opportunity to educate our children as we see fit.

4. The 15 day period after a payment request is denied is an unreasonably short period. We feel at least 30 days from the payment request denial is provided is a more reasonable and fair limitation.

5. Removing the alternate test for disabled children is a terrible idea. In public schools kids with disabilities get IEPs which are tailored to the individual child. Why would anyone think it is okay to remove such tailored tests for a child who needs an IEP and alternate testing?

6. Hobby based activities often fall under educational categories/areas and should be eligible for reimbursement. Team sports (including school sponsored teams like soccer, football, baseball, etc) are physical education. Writing is English education (a yearly requirement for public school enrolled children). I even had a homemaking class for a year in 8th grade in public school. This means even basic skills like financial education, parenting, cooking, and others are all activities taught in public education schools and therefore should be extended to homeschool children and those enrolled in private education.

7. The original intent of the Learns Act was to allow parents to decide what is necessary for their children; not the government. Defining educational expenses as "necessary" or "ordinary" along with subject wording/terms gives the complete and full determination to the individual within the government to apply subjective decision making to any request. This puts the government back in control of the education of homeschool and private school children. This is in direct contradiction to why the Learns Act was created and made law for Arkansas parents.

There are several more problems with the proposed changes and therefore this proposed change must **not** be allowed to proceed.

Sincerely,
Ethan and Andrea Carrell

Division Response: Comment considered, a clarification was made with respect to testing of disabled students. The comment addresses several concerns.

One concern is opposition to the policy established by this proposed amendment prohibiting the use of EFA funds to pay expenses related to team sports. This policy is proposed in order to ensure EFA funds are used to further the academic development of the participating students.

A change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often

offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

A homeschool student is not prohibited from participating in competitive sports and may do so through a program outside of a public school or at his or her resident public school under A.C.A. § 6-15-509 commonly referred to as the Tim Tebow law.

Another concern is the fifteen-day deadline to provide documentation that an expense was improperly denied. It is necessary in a program of this size with tens of thousands of participants and hundreds of thousands of transactions to have an efficient process for finalizing any one disputed transition. The department is confident that two weeks is sufficient for program participants who have done their due diligence to provide the necessary information.

The concern regarding testing for disabled children reflects a lack of clarity in the draft rules which implement the relevant statutory provisions. The relevant provision in the last sentence beginning on the bottom of page 43 of the proposed rule has been changed to restore the deleted language and to clarify that the school is the obligated party. This harmonizes the rule with the statuary provision in A.C.A. § 6-18-2509. Consequently, no student who is qualified for a testing exemption will be required to take a test under this rule. The rule does not address testing modifications.

Commenter Name: Josie Clements, EFA recipient, 12/15/2025

Comments: Good evening. My name is Josie Clements, and I am a recipient of EFA. I am very grateful for this program, as it allows me to do what I love, which is competitive soccer. Playing at this high level has taught me so much. I started playing competitively when I was 10. Overall, I've been playing since I was 5 and am now 15. I have played both rec and, competitive, I have had so many benefits from playing at a high level. Many hardships, lessons learned, and so many experiences. I would like to play soccer in college, and I believe playing where I am now will get me where I want to be. I know I really loved this sport when last year, I tore my ACL and had to live without soccer for a long 9 months. I have put so much work into getting back to where I was, mentally and physically. It has become a huge part of my life. My team just went to Kansas City for an ECNL event and placed first out of 64 teams. Earlier this year, we went to Orlando for USYS ESPN Nationals, which was the second time we've gone. I won't be able to continue competitive soccer if the program doesn't offer the funding for it anymore. I'm really hoping you can reconsider.
Sincerely,
Josie Clements

Ginger Clements
Office Manager

Big Kahuna Wholesale, LLC
383 Hwy 65 S
Conway, AR 72032
Cell 501-253-6203
Office 501-504-5751
Fax 501-932-6297

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

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Commenter Name: Jessica Kramer, Parent, 12/15/2025

Comments: First of all I would like to say how blessed we have been by the EFA program and how grateful we are too all who make it possible! It has allowed our four daughters opportunities that would have otherwise not been possible. As a one income family it can be difficult to afford anything extra. We have chosen to homeschool our children and forfeit the second income in order to do what we believe is best for our children educationally, mentally, emotionally, and spiritually. Thanks to the EFA funds it has been easier to afford better curriculum, tutors, and co-curricular and extra curricular activities. I have seen a tremendous amount of growth in my children since they began physical co and extra curricular activities - to be specific: dance and gymnastics. My daughters have gained an incredible amount of confidence that not only is with them in the dance or gymnastics studios, but that follows them in all aspects of their lives - into their academics, social life and community. They have learned to set goals and to work hard to see them through, that hard work and dedication are needed to succeed, that perseverance and endurance are necessary when things become difficult, to problem solve and BELIEVE they can solve the problem, to work as a team and show up for their fellow teammates (not just with physical presence, but with encouragement and understanding), to get out of their comfort zones, to be strong enough to face criticism, to be creative and to have confidence even in front of an audience. I could go on and on about the benefits of having co and extra curricular activities but we need to understand this: we are not just educating but the WHOLE child which includes much more than how they can score on a test. Who we are as people, namely our character and our virtues, these influence every aspect of our lives as well as those around us. We need to educated our children as whole persons so they can be the best version of themselves for themselves and the world around

them and i believe co and extra curricular activities help do just that. We must remember we are educating the future and who doesn't want the best future possible?

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

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Commenter Name: Lily Gauthreaux, Parent, 12/15/2025

Comments: The EFA funds have been life changing for our daughter! Gymnastics specifically allows her to grow in numerous areas like focus, character, commitment, pushing through, socialization and learning about a healthy body and what your body is capable of. She has also learned communication and ledership skills that are invaluable. She has learned more skills being at the gym than many subjects would have taught her from a book. Gymnastics has been critical in her forming into a young adult and the funds really allow us to continue the pursuit of a well rounded, well adjusted child!

Division Response: Comment received, no changes made.

Commenter Name: Rachel Henderson, Parent, 12/15/2025

Comments: Children in public schools have access to PE classes and constant social interaction. As a homeschool mom, I believe education involving physical activity is very important to current and future health, as well as giving positive social interaction, and experience learning from a teacher other than myself. My daughter has been helped significantly in all areas of her education by participating in gymnastics as well as other field trip experiences.

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents

have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

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Commenter Name: Katie Inouye, Parent, 12/15/2025

Comments: Learning involves mind and body. Learning things like balance, coordination, and cooperation is important for our children to learn. The public school system values and prioritizes sports and starts kids off young with physical education classes and sport teams. Homeschoolers should have access to these same opportunities. Changing the law to cut away sports from the education freedom accounts would be taking away from the incredible opportunity of personalized educational choices. As the admin of one of the EFA Facebook groups, I hear from so many parents that share about how EFA gives them educational opportunities that never would have been possible without EFA. Cutting out this area of education cuts back on our educational freedoms to allow parents to educate their children in a personalized way. As Darrell had pointed out that the 25% cap on extra curricular spending was intended to prevent traveling teams from absorbing a large amount of funding for traveling and mileage to various competitions or games. While I believe traveling teams to be in the very small minority of the extracurricular activities EFA students use, the vast majority of students are not using the funding to travel to faraway games. So many benefit from EFA funding allowing them to educate to a high standard of education, selecting personalized curriculum and classes that help that child to develop and achieve. My son is using EFA funding and has for two years. He has autism and ADHD. Focus and regulation are areas I have watched him grow as he has learned gymnastics. When assessed by doctors prior to gymnastics, they noted that he has low muscle tone, and that he needed a regular exercise program to develop muscle strength. His attention was all over the place, hyper focused on some things and frustrated when he couldn't focus on something else. Gymnastics has been such a huge help to him getting what he needs every week. I have watched him learn and become more strong and confident in the moves he is learning. When he does gymnastics in between class work, I have noticed that he is able to recall his work better and faster. He applies concepts he learns in gymnastics to his class work and builds connections and understanding faster because of it. The new adjustments that are proposed and the way physical education and sport and teams are defined and restricted in the program will affect so many students in a bad way. EFA gives many students opportunities that wouldn't be available to them otherwise. I am against the changes that are proposed and urge lawmakers to reconsider and vote to protect the rights of parents to ensure that their children get the individual education plan they need for success.

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best

for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

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Commenter Name: moramos145@gmail.com, parent, 12/15/2025

Comments: Not only does this help my homeschool students with their physical health and social development; but it also helps us financially with all the other coast homeschool parents face.

Division Response: Comment received, no changes made.

Commenter Name: Morgan Shipman, Parent, 12/15/2025

Comments: As a household of 4 children (2 eligible for EFA at this time), we would not be able to afford extracurricular activities if not for the EFA funding. Being enrolled in gymnastics has helped my oldest two children with their focus, memory, socialization, body awareness, and overall health. Gymnastics IS a wise use of our funding and is one of the largest reasons we even applied for funding to begin with. They are learning skills that I would otherwise not have the resources, training, or safety measures necessary to teach them.

Division Response: Comment received, no changes made.

Commenter Name: Bricken, Parent, 12/15/2025

Comments: EFA is very important to my family. Gymnastics is a fantastic sport that enables my child to have a constructive outlet that boosts confidence, improves fine motor skills, and develops body control. My son loves gymnastics and is very much a part of his educational experience. Since doing gymnastics he is more focused and excels at math and reading. EFA enables this and the changes will greatly impact him and his education. Please allow, just like we do for public schools, funding for extracurricular activities (Physical Education).

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

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Commenter Name: Eugenie Chappo-Hudson, Parent, 12/15/2025

Comments: Our bodies are designed for movement. Giving our children outlets that focus on movement such as gymnastics, martial arts and team sports is vital to their physical, emotional and cognitive development.

Division Response: Comment received, no changes made.

Commenter Name: Maryann Mathews, Parent, 12/15/2025

Comments: I think that gymnastics should count towards the 25% towards extracurricular activities. Students should be able to join the sport of their choosing, just like the public school students get to choose sports at school. Gymnastics has been a huge motivation for her to do well in her studies at home for school. She has built friendships and bonded with others at gymnastics. This is a major help when homeschooling. At the public schools students join sports and are able to build friendships through these sports. You don't always get this when you sign up for a one day a week sport. I fill that it is very reasonable for students to get 25% towards gymnastics or any other sport. We aren't using all of our funds on gymnastics but a percentage just like any other sport. Genesis offers day time practice which helps my daughter out a ton. She is able to completely half her work in the morning, attend practice and then complete her second half of school in the afternoon/evening. This has helped her to stay focus when doing school work. She is learning the importance of commitment and showing up. In all honesty, if the funds are dropped for gymnastics then I am afraid my daughters commitment to her school work will go down. It is the best motivation for her and the only thing she is 100% dedicated to and has a drive to do better at.

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

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Commenter Name: Lindsay Thompason, Parent, 12/15/2025

Comments: My daughter has required occupational therapy since she was five. When we moved to Bentonville, we enrolled her in gymnastics as an aid to her physical needs and it has been an incredible addition to her life. She is excited, getting stronger and so proud of herself. The skills for focus, instruction and physical education is priceless.

Division Response: Comment received, no changes made.

Commenter Name: Becca Ferrell, Parent, 12/15/2025

Comments: Homeschool children deserve physical education just like any public schooled child would have. There is no such thing as general PE classes for home schooled children so we are forced to pick an activity that teaches physical education in some form. The money benefits the child and the small businesses of Arkansas that provide physical education classes. To take this away would hurt children and the local economy.

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

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Commenter Name: Luana Maher, Parent, 12/15/2025

Comments: EFA funds opened a huge door to my family. I was able to set up and equip my house to teach her at home. And the Gymnastics offers her something that I cannot at home: she gets to socialize with a group of kids roughly her age, in a safe and healthy environment while learning skills and improving motor skills. In almost a year, she has improved so much, the confidence shows. It makes a huge difference in her life. She enjoys her gymnastics days and I enjoy watching her develop!

Division Response: Comment received, no changes made.

Commenter Name: Anthony and Andrea Lofton, Parents, 12/15/2025

Comments: EFA funding has been life-changing for our family. My son is autistic and dyspraxic, and gymnastics is not simply an extracurricular activity for him; it is a critical part of his physical, emotional, sensory, and cognitive development. His confidence, coordination, handwriting, balance, and ability to follow multi-step directions have all improved because of gymnastics. Public school extracurriculars are not designed to meet his needs, and many are not accessible to him. We have even tried private-sector activities, but the instructors were not as patient. EFA is what allows him to participate in an activity that functions as both enrichment and therapy. Restricting these opportunities would disproportionately harm neurodiverse students who rely on specialized programs like adaptive gymnastics. EFA provides equity by giving families the ability to choose what their children genuinely need, not just what is traditionally offered. Losing this access would take away one of the most impactful parts of my son's education and growth.

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

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Commenter Name: Stacy Bania, Business Owner, 12/15/2025

Comments: To Whom it May Concern,

Education is found all around us in various forms. It is not just in public schools and the Extra-Curricular Team Sports of Football, Basketball, Volleyball, Baseball, Cheer-Dance Team, or Track & Field. These sports only allow for so many players per team. What happens to those students who don't make the team for this very reason? They must find alternative sporting activities. What about some school districts offering Bowling, Golf, Archery, Target Shooting, Swim, etc. while other school districts do not?

Those who are fighting against how EFA funds are used need to understand that Public Education is unfortunately not for everyone. I, personally, have been working with school-age children for 20 years. For every successful student with a positive school experience, there is a student who is bullied, harassed, ignored by staff, and not receiving help they need. For every stable household, there is another with instability.

For those who have chosen to homeschool or attend private schools, with the help of EFA funding, families are able to pay for their children to participate in activities that otherwise would be out of their budget, unattainable in their school district, or traditional school activities that do not work with their schedule. By saying that 25% of allocated funds need to be limited even more, then these families are being restricted. At the same time, they do not have a say on how their tax money is being spent on Public Schools. Many of these "Extracurricular Activities" provide a safe and stable environment and these families can give their children opportunities they may never have had. Gymnastics, Tumbling, Martial Arts, Silks, Horseback Riding, Club Ball, etc. should not be pushed to the side and excluded from EFA funding. These "Extracurricular Activities" do meet each of your definitions found in the Proposed Rulemaking drafted 5/12/2025- (12)(A) "Extracurricular Activities." Please take the time to read about the benefits of Gymnastics. These benefits also crossover into the above-mentioned activities.

In 2024, I was asked by our Homeschool families to investigate becoming a vendor for EFA. My first application was denied because Gymnastics was not considered part of the Fine Arts Course. I believe I spoke with Lydia McDonald about the benefits of gymnastics not only physically, but how it ties into education. At that time, she asked me to reapply and explain the importance. We were accepted from that point.

I am speaking for Small Business Owners who provide these services. By allowing us to be Vendors, we have been able to add additional classes, staff, and to grow our programs based on the needs of our families. My gym alone has approximately 60 students using EFA funds to pay for their tuition. Multiply that with the other "Extracurricular Activity" Small Businesses. We will be losing families, staff, and money if we are not allowed to be vendors to provide our services within our communities.

There are many benefits of Gymnastics and Tumbling that come into play for each student.

1. Gymnastics stimulates cognitive growth. The left side of the brain is responsible for analytical thinking while the right side is responsible for creative thinking and spatial awareness. When students are required to perform coordinated skills this in turn requires both sides of the brain to work together.

2. Gymnastics develop strong bones and improve health. Safety measures are followed for age-appropriate safe weight-bearing exercises. These exercises increase bone density while also decreasing the risk of osteoporosis. Moderate training can also reduce asthma, cancer, diabetes, and heart disease. A proper diet is encouraged and discussed with both students and parents. This leds to a healthy lifestyle by improving the student's immune system and decreasing obesity.

3. Gymnastics develops physical skills like strength, flexibility, speed, coordination, power, and balance. It also builds discipline, focus, and commitment.

4. Gymnastics encourages confidence and teamwork from recreational programs to competitive teams. Students work on building social skills, following directions, taking turns, listening to others, being respectful to coaches and friends, they build confidence, and face their fears. Students also can mentor their "teammates." This teaches ledership skills.

5. Gymnastics is fun!

Many children struggle with balance, coordination, crossing the midline, concentration, and spatial awareness. This is where Gymnastics and Tumbling can be of assistance. There are 2 Sensory Systems for development of balance (Vestibular System) and coordination or the body's position in space (Proprioceptive System). Gymnastics builds onto these systems with every jump, turn, twist, flip, and swing. By fine tuning these systems students improve their body awareness, coordination, school, other sports, and other life aspects. This also becomes an additional "therapy" session for Special Needs students (Autism, Cerebral Palsy, Down Syndrome, etc.), and students with Sensory Processing Disorders, ADHD, ADD, students with missing limbs, and with those who are hearing or visually impaired.

How many children do you know who struggle with reading, writing, and complex tasks? Did you know that these children struggle with crossing the midline? By learning basic animal walks, cartwheels, roundoffs, and walkovers, the brain is learning to connect both the right and left hemisphere of the brain. As the neural connection builds, then reading, writing, and complex tasks will start to get easier for the child.

Now, how many children do you know who struggle with memory, focus, concentration, problem solving, and spatial awareness while in school? Parents and teachers wonder why "they just don't get it" and "do I really need to explain this for the 100th time?" When students participate in gymnastics, they are typically given a series of instructions to remember. This can come in the form of an obstacle course, set drill stations, or routines for the various events or apparatus. The brain is trained for memory recall, working memory, and to follow multi-step instructions. Students must learn to block out distractions and learn to concentrate 100%. In school, this will help with writing, essays, Math, Algebra, Geometry, and Physics.

Do you know how the various school subjects apply to Gymnastics? To be honest, not very many people do.

1. Physical Education- students are building strength, speed, flexibility, coordination, and endurance. Gymnastics dates to ancient Greece around 500 BCE when it was used as a form of physical training for warriors.

2. Biology & Health- students are taught the importance of a healthy diet and sleep, the different stages of the change in the body and the new challenges that brings, bone health, and muscular development.

3. Math, Geometry, Trigonometry- counting, colors, shapes, sizes, series of events, problem solving, spatial awareness, and memorization.

4. Reading & Writing- midline crossing will help improve these skills. Students will also work on problem solving, goal setting, while gaining confidence in communication skills and discussions.

5. Physics- Students will learn about speed, power, gravity, and momentum. For example, if you don't run fast enough, then you will not have the power and momentum necessary for you to flip over a vault table. Gravity will have you crash onto the mat.

6. Music- Rhythm is found throughout Gymnastics and Tumbling. For instance, a cartwheel is Hand-Hand… Foot-Foot and not Hands…Foot…Foot…shuffle-wobble-shuffle. Preschool age children are often taught movement to music, floor routines are taught with music to girls, and boys learn their floor routine to the rhythm of the tumbling. Rhythm is especially important when on a 4" balance beam and the gymnast is completing a series of skills.

7. Communication and Ledership- Students learn to follow the instructions given, wait their turn, and to ask for help when needed. They are often asked to led in exercises or stretch. Other times, they are asked to "teach" a simple skill to a younger student, like a turn, to demonstrate their own understanding. By "teaching" others, they learn how to correct their mistakes and to give praise to others.

Gymnastics is a sport for everyone. By adding Inclusive and Adaptive Gymnastic classes, we can include students of various cognitive and physical abilities.

Inclusive Gymnastics ensures that every child feels welcome. Lesson Plans are often adjusted and sensory friendly. These students can participate fully in gymnastic activities. Often, a helper coach is paired with the student to assist as needed until the student feels comfortable to be in the class without assistance.
Adaptive Gymnastics is for students with physical, cognitive, or emotional challenges. These classes are tailored to the students, sensory friendly, and have no judgement. Drills are broken down to step-by-step instructions, practicing a single movement until the student is ready to add the next movement. When a student is overwhelmed or needs a break, then one is given until the student is ready to return or move to the next station. These classes are often held at separate times from other classes to not distract the students or other classes.

Adaptive Exploratory Gymnastics is also for students with physical, cognitive, or emotional challenges. This is more of a student-leding class with coaches following and playing with the students as they explore and try jumping, climbing, running, rolling, swinging, and all things fun. This class is held during separate times in order not to distract other classes.

Our Special friends all learn at their own pace. Safety guidelines are followed as some students will require medical clearance to participate. Gymnastics will also compliment students who require Occupational and Physical Therapies by providing heavy work, compression, balance, and hand/eye coordination. Both small and large muscle groups are used to build grip strength, core control, along with arm and leg strength. Coaches must stay in communication with the parents. It is always helpful to know if our Special Friends are having a good or bad day, have they had plenty of sleep or food, and has there been a change in medication as these things can greatly affect these students. Consistency is key for these classes.

Every Gymnastics and Tumbling business have their own programs, systems, and types of training. It is important for parents to be able to choose which business better suits their needs. Regardless,

the life lessons our students learn while in this sport, or any other, will help shape them into a better future. Our students will fall many times over the course of their training. They will learn to get back up, shake it off, overcome any fears, and to keep on going. For the sake of the students, parents, communities we serve, and our businesses, we ask that we continue to be included as EFA Vendors.

Sincerely,
Stacy Bania
Owner/Coach

Sources:
Usagym.org
Premier-education.com/news/the-top-5-benefits-of-gymnastics-for-kids/#cognitive-growth
Dominiquedawesgymnasticsacademy.com/science-behind-gymnastics-earlychildhood-activities/
Allingymtraining.com

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

A homeschool student is not prohibited from participating in competitive sports and may do so through a program outside of a public school or at his or her resident public school under A.C.A. § 6-15-509 commonly referred to as the Tim Tebow law.

Commenter Name: Sarah White, Parent, 12/15/2025

Comments: Dear ADE Officials,

I am writing as a concerned parent, educator, and active participant in the Arkansas Educational Freedom Account (EFA) Program to offer my public comments on the proposed changes to fund utilization and the interpretation of the LEARNS Act. My concerns are drawn from several sources, including the EFA Family Quick-Fact Guide for the 2023–2024 school year, the LEARNS Act definitions, the proposed draft Rules Governing the EFA Program, as well as personal experiences and interactions with other parents both local and statewide (online).

I. Restrictions on PE/Sports Funding and Inequitable Access A significant issue with the proposed rules is the planned elimination of PE, sports, athletics, coaching, fitness training, extracurricular activities, and team travel funds for homeschool EFA students. Under the new proposal, private school EFA students would retain full access to these benefits. This disparate

treatment creates two classes of students within the same program and violates the equal protection principles found in both the Arkansas Constitution and the 14th Amendment. Moreover, the LEARNS Act clearly authorizes the use of EFA funds for these essential activities, and any rule that restricts such use for homeschoolers only undermines the very purpose of the program.

II. Impact on Rural Students These restrictions have a disproportionate impact on rural families. In many rural areas, organized team sports and related physical education activities are primarily available through travel teams. Denying rural homeschool students access to such programs exacerbates existing inequities as these students already have limited local options. This policy gap risks further marginalizing rural communities and running afoul of the state's constitutional duty to provide an "adequate and equitable" education for all.

III. Administrative Delays and Data Security Concerns Many parents report that the process of accessing EFA funds is burdensomely slow (as much as 5 to 8 weeks from order placement to item receipt) which disrupts educational planning and limits timely support for students. Compounding the issue, parents are being asked to submit sensitive documents such as bank statements via unsecured emails and through systems like ClassWallet. This requirement raises critical questions about how personal financial information is handled and safeguarded against potential data breaches. Protocols must be improved to either protect these documents or to understand that these requirements go above and beyond requesting "necessary" information from parents.

IV. Overly Restrictive Interpretations of "Ordinary" and "Necessary" Expenditures The current, overly restrictive interpretations of "ordinary" and "necessary" expenditures have led to burdensome documentation requirements as well as lack of use by families who are giving up on the program. The troubling aspects are the inconsistent and overly burdensome nature of the proof that reviewers demand. These rejections using the "ordinary" and "necessary" often do not seem to make sense, and they create a double standard that unfairly targets homeschool parents. For example:

- Parents are forced to provide detailed lesson plans and curriculum justifications for items as vital as musical instruments, bookshelves, sensory bins, and various other educational materials. Often asked to show proof of lessons before they can purchase an instrument – even though you can't have lessons without an instrument

- Parents with decades of experience being required to prove their expertise through bureaucratic documentation, despite state homeschooling laws affirming parental rights and curricular freedom. One case involved a student being denied wooden tiles for creating a board game simply because the reviewer insisted that one bag of tiles was sufficient, even though the ADE considers craft supplies to be educational and the parent stated two bags were needed for the activity

- In another case a parent was helping a student write a book and get it published. They needed three copies of the book and the reviewer denied the expense because it wasn't "reasonable" or "necessary" by their opinion even though the Parent stated they had been told it was necessary by the publishing professionals they were dealing with.

• In another instance an instrument was denied with the argument that only one instrument is considered “reasonable” and “necessary” per the reviewer.

These examples, along with many others, underscore how the current guidelines are being used to create two classes of students within the same program. They also raise critical questions:

• Are private schools required to prove how they are using the tuition they receive through the EFA?

• Must private schools submit proof for every desk, bookshelf, set of weights, trumpet, book, computer, internet bill, art supplies used, and more?

• Why are parents expected to demonstrate beyond a shadow of a doubt what they will do with the funds, especially when private schools are not held to the same standard?

Clearly, these inconsistent and conflicting interpretations point to an urgent need for clearer, fairer, and more consistent guidelines. Yet we are focused on battling team sports in a category that already has a cap.

V. Understanding Homeschooling Practices and Reviewer Training An additional, critical concern is that parents are being instructed to “be patient” with the extensive requests for “proof” and “personal documents” because the reviewers just aren’t experienced with homeschooling and how homeschooling works. This pervasive instruction reveals a fundamental misunderstanding of homeschooling practices. Many reviewers appear to apply private school standards to homeschool environments, causing the interpretation of the Learns act to go above and beyond what the law applies to homeschool students (making the EFA Rules stricter than the actual law) To address this:

• The ADE should provide comprehensive training focused on the actual homeschooling laws of Arkansas (not just the rules governing EFA funds) as well as the practical realities of how homeschooling operates within the State of Arkansas (beyond just the NOI requirements).

• Reviewers should be made aware of the long-standing flexibility that many families rely on and that the LEARNS Act itself was designed to support parental choice, without imposing undue bureaucratic burdens that force families to divulge sensitive personal information.

• By ensuring that reviewers understand homeschooling methods and the statutory framework governing them, the ADE can reduce arbitrary demands for evidence and, in turn, foster greater equity and trust in the system. Not only would a better understanding of Homeschoolers allow the ADE staff to communicate better it would reduce the bottleneck that seems to occur from unnecessary denials and resubmissions/approvals.

VI. Legal Concerns and Parental Rights The proposed changes not only create an inequitable system (favoring private school students over homeschoolers) but also run afoul of established legal principles. Homeschool and private school EFA students are identically situated in their

receipt of funds and compliance with education requirements, yet the current draft rules would restrict access to essential physical education and athletic experiences for homeschoolers. This unequal treatment violates both the LEARNS Act and constitutional protections under the Arkansas and U.S. Constitutions. Furthermore, forcing parents to reveal personal financial data through unsecured channels interferes with their right to privacy and educational autonomy.

VII. Recommendations for Equitable Policy Adjustments In light of these issues, I respectfully urge the ADE to consider the following recommendations:

• **Maintain Full Access to PE/Sports Funding:** – Allow all EFA students (regardless of their schooling type) access to the same 25% cap on funds for physical education, athletics, coaching, fitness training, team travel, and other related activities to prevent inequity and discrimination.
• **Streamline Administrative Processes:** – Reduce processing delays to ensure timely access to funds, thereby supporting effective educational planning. – Implement secure, encrypted methods for submitting and reviewing sensitive financial documents to protect personal data.

• **Refine "Ordinary" and "Necessary" Expenditure Definitions:** – Reevaluate and adjust these interpretations to align with the LEARNS Act's intent and Arkansas homeschooling laws, eliminating unnecessary documentation burdens that unfairly target homeschool families. Reasonable documentation requests when an item exceeds ordinary expense is a normal request, it is simply the definition of normal and ordinary for homeschool families that is where the confusion arises.

• **Enhance Reviewer Training on Homeschooling Practices:** – Provide targeted training to reviewers on the realities of homeschooling, including an overview of Arkansas homeschooling statutes. – Ensure that reviewers understand the broader context of parental educational choice, reducing the inappropriate application of private school standards to homeschool environments.

• **Increase Support for Rural Communities:** – Expand outreach and resource allocation to ensure rural families receive the services they need, including preserving access to travel team athletic programs.

Our children deserve fair and equitable educational experiences that respect parental rights and preserve access to all essential components of a well-rounded curriculum. I urge you to adjust these proposals to better reflect the intent of the LEARNS Act, ensuring that every student, whether in a homeschool or private school setting, benefits equally from EFA funds.

Thank you for your consideration of these comments.

Sincerely,

Sarah White

Division Response: Comment considered, no changes made. This comment has two main areas of focus. The first is the administration of the program. While the division is committed to improving its processes and operations, the integrity of the program and the need to protect public

funds requires the division to take steps to securitize expenses to ensure they comply with the rule's requirements which limit funds to those uses which serve an educational benefit to the student.

The area of focus of the comment is understood to oppose the policy established by this proposed amendment prohibiting the use of EFA funds to pay expenses related to team sports. This policy is proposed in order to ensure EFA funds are used to further the academic development of the participating students.

A change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

A homeschool student is not prohibited from participating in competitive sports and may do so through a program outside of a public school or at his or her resident public school under A.C.A. § 6-15-509 commonly referred to as the Tim Tebow law.

The division states the following regarding whether the proposed rule amendment is lawful. The division is required to adopt rules for the administration of the program. A.C.A. § 6-18-2503(a). The Administrative Procedures Act defines the scope of this authority by authorizing the division to adopt a statement of general applicability and future effect that implements, interprets, or prescribes law or policy, or describes the organization, procedure, or practice of an agency. See, A.C.A. § 25-15-202(a)(9)(A). Because the statutory law governing the EFA program restricts funds spent on extracurricular activities to twenty-five percent of the funds allocated but does not define extracurricular activities, it is necessary to provide a definition in the rule in order to administer the program. The division takes the position that the general assembly did not intend the most literal definition, that any activity that is not included in the student's curriculum is a qualifying expense; therefore, the division is proposing to establish a definition that exercises the authority granted to interpret the statute and to establish policy regarding the program's administration.

No court in any state has ever held that a program designed to support education in the home environment has a legal obligation to provide funds for extracurricular activates simply because they are generally but not universally a component of more traditional educational environments.

Commenter Name: Naomi Hamline, 12/15/2025

Comments: To whom it may concern:

In response to the proposed changes to the EFA rules, I'd like to add my opinion. I very much would like to see team sports included in approved ways to spend EFA funds. Team sports offer incredible ways to learn -from physical skills and coordination to cooperation and team work. Please INCLUDE team sports in the extracurricular activities that can be covered by EFA funds.

Thank you,

Naomi Hamline

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

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Commenter Name: Nathan Parker, 12/15/2025

Comments: To the State of Arkansas,

I recommend you take a moment and read this article from Opportunity Arkansas:

https://www.opportunityarkansas.org/wp-content/uploads/2025/12/OA-Public-Comment-on-EFA-Rule-Change.pdf

Arkansas is on the threshold of being a leder in education freedom, but it's critical to keep the momentum going and not hit the brakes. Please continue to do everything you can to ensure Arkansas families have a voice in education freedom accounts.

Thanks again for listening and for your time,

Dr. Nathan Parker

"Obey God and leave all the consequences to Him." -Charles Stanley

Division Response: Comment considered, no changes made.

Commenter Name: Steve Unger, 12/15/2025

Comments: Home schooled and private school students should be able to play on their local sports teams.

Rep Steve Unger D19

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

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Commenter Name: Abigail Williams, 12/15/2025

Comments: Thank you for your consideration.

I am in total disagreement with removing the ability of children to receive funds for athletics unless they are enrolled in a public school.

Athletics is a vital part of education and whether a child is using their tax payer funds at a public or a private school, they should be able to have funding to participate in athletics.

Thank you,

Abigail Williams

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

A homeschool student is not prohibited from participating in competitive sports and may do so through a program outside of a public school or at his or her resident public school under A.C.A. § 6-15-509 commonly referred to as the Tim Tebow law.

Commenter Name: Mike Stephens, Parent, 12/15/2025

Comments: With the continued failure of the department of education to deliver on the things that matter most to parents and students; education in the core categories of reading, writing, math, science... now is NOT the time to make school choice even more difficult. Any rules that infringe upon the parents right to choose the best educational environment for their children must be opposed.

I'm a product of public and private school education in Arkansas. And I thought either would work for my children. But my experience in the public school system for my children has been a huge disappointment. I wish the ability to make use of my tax dollars to send my child to a private school of my choice had been readily available...but it was not an option. Lets keep it as open as possible for parents to make those decisions for their children going forward. And by doing so create competition in the education realm that will drive improvements...and if they don't improve...then they will close as they become empty.

As a parent of kids in PCSSD at a school with an F grade...anything status quo should be torn down and rebuilt better. Money hasn't helped our school system to date. Sure we can win a state championship in football with an indoor practice facility that rivals a college program, but kids are not improving in education...and that's the whole point of the school.

Mike Stephens

Division Response: Comment considered, no changes made. The comment opposes the statutory requirements of the program established in A.C.A. § 6-18-2501 et seq. and implemented by this rule. Consequently, the comment's concerns are outside the scope of rulemaking.

Commenter Name: Denisce Warren, 12/15/2025

Comments: The proposed rule changes regulating the use of EFA funds for team sports are unnecessary and appear to discourage participation in such activities. Team sports are vital to one's mental, physical and social growth and development. The ADE should be encouraging children to pursue healthy activities and participating in team sports has long been a tradition and expectation of many children. Please keep the current rule for use of funds. Be cheerleders for all our children!
Denisce Warren
Sent from my iPhone

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports

which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

A homeschool student is not prohibited from participating in competitive sports and may do so through a program outside of a public school or at his or her resident public school under A.C.A. § 6-15-509 commonly referred to as the Tim Tebow law.

Commenter Name: Bryan Watts, 12/15/2025

Comments: Its isnt fair to take sports away from children. No matter how you frame it. The Learns act is helping all children. One kid shouldn't be treated differently because they learn differently than another.

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

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Commenter Name: Tina M. Lindgren, 12/15/2025

Comments: This is a bill that needs to be left alone, we do not need amendments or rules that change Parents not being in control of their child's education. This new rule that paper pushers want to implement goes completely what the original bill put in place. As bad as the deep state of Washington DC! .Do not let this happen.

Thank you,

Tina M. Lindgren

Division Response: Comment considered, no changes made. The comment opposes the statutory requirements of the program established in A.C.A. § 6-18-2501 et seq. and implemented by this rule. Consequently, the comment's concerns are outside the scope of rulemaking.

Commenter Name: Stephanie Nichols, 12/15/2025

Comments: Family Council, and its Education Alliance division that represents homeschoolers, recommends that the Arkansas Department of Education make the following changes to the proposed "Rule Governing the Arkansas Children's Educational Freedom Accounts" issued for public comment on November 13, 2025:

COVERAGE FOR TEAM SPORTS SHOULD BE REINSTATED BASED ON EQUITY, EXISTING STATE PUBLIC POLICY, AND PROGRAM GOALS.

Many homeschoolers have expressed concerns about the new prohibitions on EFA funding for team sports located on page 5 under the definition of "Extracurricular activity." The prohibition provides that registration fees, equipment, dues, and any costs associated with club and team sports cannot be paid for with EFA funding. **Many homeschoolers are concerned that this complete prohibition is inequitable since public schools fund team sports with state money**.

The State of Arkansas recognizes the value of team sports funding in existing state public policy, so this funding prohibition appears to single out homeschoolers for disparate impact. For example, with students who attend private schools, the funding of team sports will usually be rolled into tuition and fees instead of singled out as a separate line item. However, this is not the case with homeschoolers, whose team sports expenditures will be itemized and prohibited by the proposed rule in its current form.

In addition, there are concerns that this complete prohibition on funding for team sports contradicts the purpose of the program to "provide Arkansas families with more educational options for their children as they seek educational solutions and curricula that fit the needs of their families." While we have the "Tim Tebow" law that lets homeschoolers play for Arkansas public schools if they make the team and otherwise qualify, a different option for team sports may work better for some families. In addition, new proposed rules on page 4 recognize the value of extracurricular activities that "support the …physical…development of a student" and that have a "developmental purpose that promotes personal growth, discipline, physical health, teamwork, responsibility, or civic engagement." The restriction on team sports seems to contradict those stated purposes.

Spending on team sports is already limited by Act 920 of 2025, which limits spending on extracurricular activities, like sports, to 25% of a student's annual EFA funding. This spending restriction is reasonable, and the EFA rules should track with Act 920 instead of exceeding what the law requires.

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports

which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

A homeschool student is not prohibited from participating in competitive sports and may do so through a program outside of a public school or at his or her resident public school under A.C.A. § 6-15-509 commonly referred to as the Tim Tebow law.

Commenter Name: Dan Smith, 12/15/2025

Comments: Thank you for the opportunity to comment on the proposed rule changes.

The proposed changes to the Education Freedom Accounts program will create new restrictions on families. This includes banning the use of EDA funds for team sports. This makes no sense when public schools are using tax dollars for team sports.

Also, the approval process for field trips will add new layers of red tape making the process difficult. There are several other restrictions and bureaucratic hurdles that are included in this proposed rule that will make life difficult for EFA families.

Please do not approve this proposed EFA rule.

Respectfully,
Dan P. Smith
Hot Springs, AR 71913

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

A homeschool student is not prohibited from participating in competitive sports and may do so through a program outside of a public school or at his or her resident public school under A.C.A. § 6-15-509 commonly referred to as the Tim Tebow law.

Commenter Name: Lisa Trombley, Homeschool Parent, 12/15/2025

Comments: Dear Arkansas Department of Education,

Thank you for the opportunity to submit public comments on the proposed rules for the Educational Freedom Account (EFA) Program for Homeschoolers. I am a homeschool parent and current EFA participant, and I am grateful for the support this program provides to families like mine. I am writing to share several concerns about the current draft rules and how they may negatively affect homeschool students and their families.

1. Prohibition on EFA funding for team and club sports

In the proposed rules, the definition of "Extracurricular activity" in 6 CAR § 35-102(12)(B) explicitly excludes "team sports or club sports, whether recreational or competitive," along with equipment, registration fees, travel costs, dues, and other associated costs.

State law already limits EFA spending on extracurricular activities, including sports, to 25% of a student's annual EFA funding. Moving to a complete prohibition of team sports goes beyond what the statute requires and significantly narrows the program's flexibility for families.

Team sports are an important part of childhood education and development. They provide real educational value in the form of discipline, teamwork, ledership, and physical health. Public schools routinely fund sports and similar activities with state money, but homeschool families using EFA funds would be barred from using even the limited portion of their extra curricular funds for the same types of opportunities that public school children have access to. This seems inconsistent with the stated purpose of the program in § 35-101: to "provide Arkansas families with more educational options for their children as they seek educational solutions and curricula that fit the needs of their families." Homeschool families should be allowed to have an option to use their extra curricular funds in ways that best suit their families including team sports.I respectfully request that the Department revise § 35-102(12)(B) so that EFA funds may continue to be used for team and club sports within the existing 25% cap for extracurricular activities, rather than imposing a ban on team sports.

2. Technology purchases over $1,000

The proposed rules in § 35-102(26)(Q)(iv) prohibit technology purchases over $1,000 unless a "qualified professional" deems the item necessary for the student. While I understand the desire to prevent misuse, this cap creates serious issues for students enrolled in Career and Technical Education (CTE) pathways. High-quality electronics often cost more than $1,000. These are not luxury items; they are professional tools that students need if they wish to pursue serious training or industry certifications. In many cases, these purchases are one-time investments that will last for years, whereas cheaper alternatives may not meet the course requirements or may need to be replaced. Public school CTE programs regularly purchase such equipment with public funds without requiring families to obtain outside professional declarations of "necessity." Homeschool parents should be able to purchase items they deem necessary for their children's education. I respectfully request that ADE reconsider the $1,000 cap.

3. Private Fine Arts and STEM Instruction (section T)

Section T states that Reasonable costs associated with co-curricular courses in the fine arts, music, or STEM fields if the co-curricular course is offered by public school within the state. Once again homeschoolers should not be limited to follow what is done in the public school. The stated purpose of the program in § 35-101: to "provide Arkansas families with more educational options for their children as they seek educational solutions and curricula that fit the needs of their families."Co-curricular courses are an important part of children's education and parents should be able to choose any type of course that is appropriate for that particular child's interests and future career path.

I appreciate the opportunity to share my concerns about the EFA rules.

Thank you,
Lisa Trombley

Division Response: *Comment One:* The comment opposes the policy established by this proposed amendment prohibiting the use of EFA funds to pay expenses related to team sports. This policy is proposed in order to ensure EFA funds are used to further the academic development of the participating students.

A change was made that allows sports to be considered within the definition of extracurricular activity but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. Language was also added to the definition which clarifies that registration fees for community and homeschool sports leagues are qualifying expenses under the program.

Comment Two: A change was made which allows higher education class requirements to justify exceeding the limitation; however, requiring a showing that technology costing more than $1,000 is necessary is an existing provision of the rule.

Comment Three: This comment opposes a provision of the rule which is a verbdom recitation of a statutory definition. A.C.A. § 6-18-2503(13)(E). Consequently, the comment's concerns are outside the scope of rulemaking.

Commenter Name: Shelbey Hollingsworth, 12/15/2025

Comments: Hello. First I want to say thank you for allowing my homeschool students to receive funding that enhances and supports their education in a way that is equitable and fair for them. Here are my comments and suggestions for the proposed rule changes to the EFA program:

Why Arkansas Homeschool EFA Families Should Oppose the Proposed PE/Sports Funding Ban

Arkansas lawmakers are proposing a rule that would completely eliminate the ability of homeschool EFA students to use Educational Freedom Account funds for PE, sports, athletics,

coaching, electives, fitness training, or team travel. Meanwhile, private school EFA students would continue to have ALL of these things fully covered. This creates two classes of students in the same program—and it's legally a serious problem.

Here's the simplified legal argument:

1️⃣ Equal Protection Violation (Arkansas Constitution & 14th Amendment)

Homeschool and private school EFA students are identically situated:
• They receive the same EFA funds
• They meet the same compulsory education requirements
• Arkansas Physical Education Standards are quite detailed in requirements for public school

But the state wants to give one group full access to PE/sports and give the other group NOTHING.

Courts have ruled for decades that the government cannot: "Give a benefit to one group of students and deny it to another group who are in the same program." Arkansas cannot legally split EFA children into first-class (private) and second-class (homeschool) students.

2️⃣ Arkansas Must Provide an "Adequate and Equitable" Education

The Arkansas Supreme Court's Lake View rulings require the state to make education equitable for ALL Arkansas students. PE is part of the state's required curriculum and kids must show mastery of:
• Physical fitness
• Movement skills
• Team & individual activity skills
• Health-related physical competencies

The state cannot require public school students to meet PE standards while denying homeschool students the funds needed to follow the same standards if desired, while providing private school students in the same program access to funds that cover these things. That is the definition of inequitable.

3️⃣ Violates the LEARNS Act Itself

The LEARNS Act allows EFA funds to be used for:
• PE
• Athletics
• Extracurriculars
• Coaching
• Electives
• Sports-related travel
• Physical development programs

Nowhere does the law say these are only for private school students. A new rule cannot rewrite the statute or redefine PE as “non-educational” for homeschoolers. Doing so is illegal and considered ultra vires (beyond the state’s authority).

4️⃣ Arbitrary & Capricious Rulemaking

Government agencies cannot make rules that are:
• Unsupported by evidence
• Inconsistent with the law
• Based on stereotypes or bias
• Internally contradictory

There is no data showing homeschoolers abused PE funds.
There is no justification for a total ban.
And the state PE curriculum defines skills that homeschool families can’t access while private school and public school students can access if funding is eliminated. Eliminating funding while requiring mastery is classic arbitrary rulemaking—and courts overturn these rules.

5️⃣ Violates Parental Educational Rights

Parents have a constitutional right to choose their child’s education.

The state cannot:
• Allow EFA funds to follow the student,
• Then strip homeschool parents of access to essential educational components,
• While private school families get the full benefit.

That places a government penalty on choosing homeschooling—a violation of parental rights and educational freedom.

6️⃣ Public Funds Must Be Distributed Fairly

Arkansas cannot spend public education dollars in a way that:
• Favors private school students
• Disadvantages homeschool students
• Creates unequal access to public school state-mandated curriculum requirements

EFA funds are public dollars intended to follow the child, not the school type.

7️⃣ Bottom Line

If this proposal passes:
• Private school EFA kids get full PE, sports, coaching, facilities, electives, and more.
• Homeschool EFA kids get zero access to those same educational experiences.

This is illegal under:

• Arkansas Constitution
• U.S. Constitution
• LEARNS Act
• State administrative law
• Decades of Arkansas education equity rulings

A court would likely strike this restriction down.

EFA funds must be applied fairly. You cannot give private school EFA students full access to PE and athletics while banning homeschool students from using their EFA funds for the exact same state-required for public school educational activities. This violates equal protection, the LEARNS Act, and Arkansas' duty to provide an equitable education to all children.
Thank you for allowing comments. I appreciate your consideration. God bless.

Shelbey Hollingsworth

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

However, this change was made pursuant to policy decision and was not an acceptance of the underlying premise of the comment that a policy governing team sports violates Arkansas law because team sports are a part of many private and public schools. The division respectfully asserts that this is a misunderstanding of both equal protection under the state and federal constitution and the law governing education in Arkansas. This legal error has led to a number of assertions which the division would like to address.

For instance, the *Lake View* decision only applies to the adequacy of funding traditional public school districts. 364 Ark. 398 (2005). The comments asserting the draft rule is arbitrary and capricious borrows a legal term applicable to the decisions of administrative and judicial tribunals. The comment also asserts that the rulemaking was ultra vires. That is that the department lacked the authority to promulgate these rules.

The division is required to adopt rules for the administration of the program. A.C.A. § 6-18-2503(a). The Administrative Procedures Act defines the scope of this authority by authorizing the division to adopt a statement of general applicability and future effect that implements, interprets, or prescribes law or policy, or describes the organization, procedure, or practice of an agency. See, A.C.A. § 25-15-202(a)(9)(A). Because the statutory law governing the EFA program restricts funds spent on extracurricular activities to twenty-five percent of the funds allocated but does not define extracurricular activities, it is necessary to provide a definition in the rule in order to administer the program. The division takes the position that the general assembly did not intend the most literal definition, that any activity that is not included in the student's curriculum is a

qualifying expense; therefore, the division is proposing to establish a definition that exercises the authority granted to interpret the statute and to establish policy regarding the program's administration.

No court in any state has ever held that a program designed to support education in the home environment has a legal obligation to provide funds for extracurricular activates simply because they are generally but not universally a component of more traditional educational environments.

It is the public policy of the State of Arkansas that parents are able to choose between multiple high quality options for their child's education including the student's residential public school, a transfer to a non-residential public school, public charter schools, private schools, microschools, and homeschooling. The goal of the EFA program is to support parents in offering a distinct homeschooling experience by ensuring parents have access to curriculum and equipment necessary to provide high quality education.

Commenter Name: Rachel Nance Dickey, Homeschool Parent, 12/15/2025

Comments: Typo correction: I am a North East Arkansas resident: Jonesboro, AR

On Dec 15, 2025, at 1:34 PM, Rachel Nance Dickey <rdindiamissions@gmail.com> wrote:

Dear Representatives and Lawmakers,

Upon further investigation, I see that lawmakers are actually proposing to eliminate the ability of *HOMESCHOOL* EFA funds for PE, sports, athletics, coaching, electives, fitness training, or team travel. Meanwhile private school EFA students would continue to have all of these things Fully covered. This is unimaginable. As one person said, 'this creates two classes of students in the same program."

Oddly enough, both of my school aged homeschool children are participating in private school sports! This is due to the difficulty to even get a foot in the door to participate in public school sports teams and activities; this is due to networking or those who already have their players selected from previous years etc. The benefits my children receive from the exertion, athletic discipline, and mentorship of coaches and other families has been incalculateable! We want them to be a thriving and shining part of the community just not in a public or private school institutional setting where they are just one in a line of students. (If I need to defend my decision to homeschool as opposed to either other option then there are far deeper troubles headed to the law-deliberators.)

Logical fallacies with the current proposals:

Both private school and homeschool students are educated outside the public school system, yet only one group is eligible for PE/athletic training funding. This distinction appears arbitrary and inconsistent with the *stated goals of public funding*, such as promoting child health, supporting child development, and improving long-term public health outcomes. Homeschool students are a part of that same population! Homeschoolers have these same needs, face the same health risks,

and contribute equally to the broader and future community --arguably more so as we have more time to participate in contributory community work throughout the school days. (In fact we are less often at home and more often schooling with multi-generational and multi-cultural influences who have time too!) Excluding homeschoolers undermines the stated purpose of EFA funding. If that isn't reason enough:

Public funding should be **neutral** among lawful educational choices. Funding PE for private schools but not homeschool students implies a value judgment that institutional schooling is superior and blatantly contradicts pluralism in education policy - the very point of the law's existence! Oversight would be used selectively as a gatekeeping tool.

(A common rebuttal is that private schools are “institutions” that can be regulated, while homeschool families are not. Many homeschool programs already comply with state educational standards. Private schools vary widely in oversight and quality. I would even argue that they are more lackadaisical in that parental involvement is still limited and not tailored per student.)

Additionally, homeschool families pay the same taxes as private school families but receive fewer educational benefits and far less freedom under this policy, creating an inequitable and **unstable** use of public funds. Administrative convenience or institutional structure does not provide a sufficient justification for unequal treatment.

If public funding is intended to support student wellness broadly, then it should be applied **consistently** across all lawful educational choices. I respectfully urge reconsideration of this policy to ensure fairness and logical consistency.

Thank you for your consideration and please keep in mind there may be a day where someone in Your family or circle needs the individualized care and attention of homeschooling. I pray you will choose today to stand up against big money, or perhaps bossy bullies of the bureaucratic cogwheels who are currently running our educational systemic gears into the ground - the very reason freedom of choice in education has been approved and vital for Arkansas.

Rachel Dickey, NWA resident

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn’t believe that’s the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

A homeschool student is not prohibited from participating in competitive sports and may do so through a program outside of a public school or at his or her resident public school under A.C.A. § 6-15-509 commonly referred to as the Tim Tebow law.

Commenter Name: Marissa Wells, 12/15/2025

Comments: Education Freedom Accounts have opened doors for tens of thousands of Arkansas families and Arkansas has become a national leder in education freedom. If adopted in their current form, these proposed rule amendments would set back education freedom by narrowing options for families and imposing new administrative burdens on parents. These changes would damage the trust that parents have placed in this program and threaten its long-term success. We respectfully urge that these rules be revised to appropriately reflect legislative intent and align with the purpose and promise of education freedom: trusting families to make the best decisions for their children.

Sincerely,
Marissa Wells

Division Response: Comment considered, no changes made. The comment opposes the statutory requirements of the program established in A.C.A. § 6-18-2501 et seq. and implemented by this rule. Consequently, the comment's concerns are outside the scope of rulemaking.

Commenter Name: Beth Allen, 12/15/2025

Comments: Dear ADE Rules Committee,

I'm writing to share my concern about the draft rule that would block Education Freedom Account (EFA) funds from being used for team or club sports. Sports aren't just extracurricular. They directly support the Arkansas Physical Education Standards, which focus on skills like teamwork, strategy, movement competency, and overall physical fitness. These are exactly the kinds of outcomes students achieve through organized sports.

Standards link: https://dese.ade.arkansas.gov/Files/20201209134403_ADE_0119-001.HealthDocument.J.pdf

Homeschool families are already working within a $1,716 annual reimbursement limit, which provides built-in spending boundaries. Adding new exclusions only creates unnecessary limitations and removes a meaningful, standards-based PE option.

Public school students can participate in athletics that count toward their physical education goals. Homeschool students should continue to have similar flexibility through EFA funding.

Beyond the standards that support physical education, public school spend MILLIONS of dollars on TEAM sports. The $1,716 budget per child using EFA funds doesn't come close to providing those children with the same access to team sports outside of the public school system. I am aware that I have the freedom to enroll my child into a public school system sport only. My children specifically have chosen swim as their sport year after year, and at their elementary ages a public

school system sport isn't an option. The maturity, coordination, and life lessons they have learned from this team sport is extraordinary, and it has given them more confidence and self drive than I EVER had as a child in public school sports, which I was very involved in. I can only imagine that other children, whose parents thoughtfully choose where to allow their children to participate regarding which sports and specific teams, have noticed similar outcomes.

Additionally, changing rules mid-year for many families might mean those same children will not be able to continue their team sport which strips them of their opportunity based on the ADE's standards to achieve what the State of Arkansas has deemed important and needed for each child.

I respectfully ask that you reconsider this proposed restriction and continue allowing EFA funds to be used for sports for both this current school year as well as future school years under the EFA program.

Thank you for your time and consideration.

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

A homeschool student is not prohibited from participating in competitive sports and may do so through a program outside of a public school or at his or her resident public school under A.C.A. § 6-15-509 commonly referred to as the Tim Tebow law.

Commenter Name: Erin Duggar, Parent, 12/15/2025

Comments: We are very grateful for the EFA providing us with funds for our daughter to participate in things we otherwise could not afford- gymnastics, and hopefully art classes next year. We are already paying taxes to public schools, and it would be nice to give our homeschooled daughter the same opportunities children in public schools have.

Thank you,

Erin Dugger

Division Response: Comment considered, no changes made. Extracurricular activities are permitted under the rule; however, by statute they are limited to reasonable costs not to exceed twenty-five percent of the funds allocated. A.C.A. § 6-18-2503(13)(Q).

Commenter Name: Esther Wolfson, 12/15/2025

Comments: I am for education freedom accounts.

Esther Wolfson
Division Response: Comment received, no changes made.

Commenter Name: Aaron Conrad, Education and Fiscal Policy Fellow, Arkansas Advocates for Children and Families, 12/15/2025

Comments: Dear Mrs. Salas-Ford:

Thank you for the opportunity to provide comments regarding the "Rule Governing the Arkansas Children's Education Freedom Account Program." Arkansas Advocates for Children and Families (AACF) recommends revisions described below to strengthen accountability, fiscal control, and efficiency.

Costs Associated with School Uniforms as a Qualifying Expense
The allowance for costs associated with school uniforms that "are standardized by the dress code requirements of the school or program" as a qualifying expense in 6 CAR § 35-102 (26)(D) appears overly broad and would allow Education Freedom Account (EFA) funds to cover standard clothing purchases that could also be worn regularly outside the school or program setting. Given that students whose education is not supported by EFAs do not receive standardized monetary assistance to purchase clothing that meets their school dress code requirements, this rule would create disparities between children attending schools that accept EFAs and those that do not accept EFAs or are not eligible to receive EFAs.

Application Window Exceptions
Applicants should not be able to apply outside of the regular application window and receive an award if they moved from an area of the state that does not have a participating school within a reasonable distance for a student to attend to an area of the state which does have a participating school within a reasonable distance, as currently allowed under the proposed rule in 6 CAR § 35-104. If a student is already approved for an EFA and enrolled in a participating EFA school then moves, the student should be allowed to amend his or her application outside of the application window. However, allowing families to move in order to find a participating school after the application window has closed, could encourage unnecessary disruptions in a child's educational setting during an academic year, as well as place additional strain on the department depending on the demand. Research suggests that increased school mobility for non-promotional school changes may negatively impact educational outcomes, particularly for students who already struggle with academic performance or behavior challenges or who experience instability within their family or community. Gasper, J, DeLuca S, Estacion, A. "Switching Schools: Reconsidering the Relationship Between Schools Mobility and High School Dropout." American Education Research Journal. 2014 Dec 30.

AACF has concerns that the proposed maximum balance allowed for an EFA before funds cease to roll over is not an efficient use of state funds. The $20,000 balance maximum (or three times the amount set forth in A.C.A. § 6-18-2505(a)) as allowed in 6 CAR § 35-105(i)(1) is an extremely high threshold to reach before EFA funds cease rolling over. For an account to reach that amount, almost no expense would have been incurred for nearly three years, or an account holder could roll over a significant percentage of the award amount for multiple years. Therefore, AACF recommends that the maximum amount allowable to remain in an EFA with funds still being able to transfer to subsequent quarters be set at $10,000 or 1.5 times the EFA amount, whichever is reached first.

Tuition and Fees Monitoring
Regular and consistent monitoring are crucial to ensuring accountability of any program. As such, AACF recommends that tuition and fee increases from participating private schools and microschools be reviewed annually (see 6 CAR § 35-107(h)(3)).

Program Evaluation
Students in grades 3-10 who are enrolled in public schools are required to take their grade level's Arkansas Teaching, Learning, and Assessment System (ATLAS) exam. Since ATLAS currently serves as the statewide student assessment system to measure public school student progress, ATLAS should also be the required examination for participating EFA schools as these schools are also supported, in part, by state funding. This change would allow for a more direct comparison of student achievement across both public schools and participating EFA schools, parents, or service providers.

Miscellaneous
Within the definition of "participating school" found in 6 CAR § 35-102 (24)(B), "qualifying expenses under subdivision (16) of this section" is referenced. However, it appears that the definition of "qualifying expenses" under this proposed rule is item (26), rather than (16).

Thank you again for the opportunity to comment on the proposed EFA rule. We share your goal of implementing program rules that ensure Arkansas tax dollars funding Education Freedom Accounts are spent responsibly, managed efficiently, and support high quality education that helps Arkansas children reach their full potential. To that end, we appreciate your consideration of the comments and recommendations above and look forward to working with you in the future.
Sincerely,

Aaron Conrad
Education and Fiscal Policy Fellow
Arkansas Advocates for Children and Families

Christin Harper
Policy Director
Arkansas Advocates for Children and Families

Division Response: Comment considered. A non-substantive change was made with respect to the internal citation. No additional changes were made.

Regarding school uniform expenses, the division's proposed language in the rule is designed to address the concern of this comment by limiting clothing to those standardized items set out in policy that a student is required to have in order to attend school.

Regarding application outside the standard application period, the provision of the rule addressed in the comment is required by A.C.A. § 6-18-2503(j). Because statute does not define extracurricular, it is necessary to provide a definition which is designed to ensure that the EFA program participants have flexibility while ensuring the activities focus on the educational development of the student.

Regarding the monitoring of tuition on an annual basis, the division does monitor routine on an annual basis as a part of the current renewal process.

Regarding the comment that the State Board should exclusively require EFA students to take the ATLAS exam, this is a policy decision which is outside the scope of the proposed amendment to the rule.

Commenter Name: omt@sbcglobal.net, 12/15/2025

Comments: Please let EFA funds be used for team sports as the Legislation allows.

Stop writing new rules and laws and start trusting families to make the best decisions for their children as the law intended.

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

A homeschool student is not prohibited from participating in competitive sports and may do so through a program outside of a public school or at his or her resident public school under A.C.A. § 6-15-509 commonly referred to as the Tim Tebow law.

Commenter Name: David Witte, 12/15/2025

Comments: Good afternoon,

Please do not change the current rules for what EFA funds can be used for. EFA funding is not government money...it's my property tax dollars and the like from Arkansans. Why shouldn't WE be able to choose what happens with this money in educating our children?

Thank you!

David

--
David R. Witte, M.A., M.Div
World War II at Camp Hale: Blazing a New Trail in the Rockies
Surviving the Colorado 14ers: A Family's Journey from Quandary to Capitol

Division Response: Comment considered, no changes made. While made in opposition to the rule amendment, the comment does not address any specific provisions of the rule and makes comments relating to matters that are outside the scope of this rulemaking process. The division does note that the EFA program is funded with general revenue from the state budget and does not draw funds from local property taxes.

-_____

Commenter Name: Rachel Nance Dickey, 12/15/2025

Comments: From my perspective, the request to remove organized team sports from the Education Freedom program is an attempt, by those opposed to the program altogether, to slowly weaken and diminish the program piece by piece. The same has been tried throughout public education history to remove pieces of wholesome and well-rounded education (such as music, art, finance, home-ec, second language, even simple cursive) to the detriment of those students. The arguments in favor of the removal of these areas of training were to 'save money;' the arguments given didn't even attempt to claim they were in favor of the students' best lives. Conversely, the money 'saved' is never saved but rather spent elsewhere. Where does the money need to go? The very premise of the ADE is that the parent can decide where the money is best suited for the child. One child may need more technology and tutors, one child may be very active and need more physical challenges and coaching.

Let us not make these mistakes in Arkansas, a leding state of Nature, to remove the abilities of its students to learn about their own physical abilities in the team and community of our state.

Rachel Dickey

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn’t believe that’s the public school, by ensuring parents

have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

A homeschool student is not prohibited from participating in competitive sports and may do so through a program outside of a public school or at his or her resident public school under A.C.A. § 6-15-509 commonly referred to as the Tim Tebow law.

Commenter Name: The Cartwrights, Homeschoolers, 12/14/2025

Comments: It has come to our attention that new rules are being proposed by the ADE regarding spending restrictions per the EFA Funding. Specifically, these are the ones of concern:

(B) "Extracurricular activity" does not include team sports or club sports, whether recreational or competitive, and the following components of team or club sports are explicitly excluded; (i) Equipment; (ii) Registrational fees; (iii) Travel costs; (iv) Equipment costs; (v) Dues; (vi) Other associated costs;

This is difficult to understand for us as Homeschoolers. For more than 20 years, we have paid (year after year) and funded our local school(s) and other public entities while also paying 100% of our own school expenses. We've done this without complaint, though it has (and always will be) grossly unjust IMO. Now, through these rule changes (do these go beyond state laws?), we discover that it is being proposed that NO costs can be funded in regard to sports? Even though these make up important activities for many Homeschoolers. Are public school team sports funded through public monies? Are team sports NOT considered part of a child's education in public schools? We are genuinely curious how the public-school sports programs are defined and what makes these different-and now potentially prohibited when they, in many cases, make up a crucial part of all children's overall education curriculum and experience? We ask these questions with sincerity? Is funding prohibited for team sports in public schools? Perhaps they are, and I'm just not aware of it?
We would kindly ask that these restrictions NOT be put in place and allow at least a certain amount of funding to be used towards these really important activities as part of our children's education.

Thank you sincerely,

The Cartwrights

West Fork, Arkansas

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents

have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

A homeschool student is not prohibited from participating in competitive sports and may do so through a program outside of a public school or at his or her resident public school under A.C.A. § 6-15-509 commonly referred to as the Tim Tebow law.

Commenter Name: Margo and Joseph Isabell, Homeschoolers, 12/14/2025

Comments: Hello
My name is Margo Isabell. I've been homeschooling for 5 years now. We have chosen to homeschool for many reasons, but a big reason is because we are a very active family and experiencing life is important to us. Besides living on a ranch and adventuring around the trails and creeks in Northwest Arkansas, our homeschooling experiences also include participating in sports, particularly football. We have greatly appreciated the help we received this season to cover the cost for my son's football. It being his first season, we were surprised when we found out how expensive it would be, adding up to be about $700 total (including fees). We would not have been able to go through with it unless we had help. He loved his football experience and learned so much more than just football skills, it gives them opportunity to socialize and gain friendships in an environment outside of the normal home setting. As well we opportunity to learn dedication, commitment, respect for authority, teamwork, and ledership.

I implore you to please consider keeping sport funding available to homeschool families so that students can have all the opportunities and learnings that can come from being involved in sports.

Thank you

Margo and Joseph Isabell

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

A homeschool student is not prohibited from participating in competitive sports and may do so through a program outside of a public school or at his or her resident public school under A.C.A. § 6-15-509 commonly referred to as the Tim Tebow law.

Commenter Name: Amber Barkley, Parent, 12/13/2025

Comments: As a concerned parent, I feel the need to comment regarding one specific rule change that appears to be extremely prejudicial to the very children the LEARNS Act is intended to benefit. Specifically, whereas proposed rule (12) (A) defines extracurricular activities as, in part, those designed to "promotes personal growth, discipline, physical health, teamwork, responsibility or civic engagement," proposed rule (12) (B), under additional definition of "Extracurricular activity" states that it "does not include team sports whether recreational or competitive" and further explicitly excludes every component of sports that are necessary for any possible expression of what team sports, which are specifically designed to "promote personal growth, discipline, physical health, teamwork responsibility, and civic engagement."

I understand that SB 625 (Act 920) of the Arkansas General Assembly limits the amount homeschooled voucher recipients can spend on extracurricular activities to twenty-five percent, but to arbitrarily exclude team sports from the definition seems very short-sighted, especially considering that team sports is a major expenditure not only allowed but encouraged in public school for the very reason that they "promote personal growth, discipline, physical health, teamwork, responsibility and civic engagement."

I hope that, with additional consideration of these very important issues, the Arkansas Department of Education will reconsider and strike the provision that excludes team sports from the definition of Extracurricular Activities.

Sincerely,

Amber Barkley

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

A homeschool student is not prohibited from participating in competitive sports and may do so through a program outside of a public school or at his or her resident public school under A.C.A. § 6-15-509 commonly referred to as the Tim Tebow law.

Commenter Name: Sara Jenson, Homeschool Parent, 12/13/2025

Comments: Hello, I am a homeschooling mom of five, two in college and three left at home. My oldest at home is 16 and my youngest is 11 and has Down Syndrome. We raised our family in

Bartlett Tennessee for 20 years and recently moved to Forrest City Arkansas. My husband has worked at St Jude for the past 23 plus years and commutes there daily.

We recently came across to EFA program and after navigating that application process were given access to those funds for our homeschooling curriculum. What a blessing! My 16 year old daughter said the other day with wide eyes, “Mom, all the things I’ve wanted to do but haven’t been able to, I now can do.” What I heard was, “Mom, all those God given talents and skills I have wanted to develop but haven’t been able to because of costs restriction, are now available to me.” Her soul is different because of access to these funds. It’s not about learning an instrument or how to ride horseback. It’s about understanding that to accomplish something great, she has to put in the effort. It’s about interacting with mentors who have lived longer and know more than she does and can not only help shape how she plays or how she rides but who she is on a fundamental level. These core experiences are shaping the kind of person she is choosing to become. I have shed tears over this reality on more than one occasion.

There is new legislation being proposed that will put restrictions on this funding to only be allocated for more “educationally appropriate pursuits.” What a mistake. I have successfully homeschooled two children into adulthood. I know how to look into the eyes of my children and see who they are on a fundamental level and come up with an education plan for them with the barest bones of resources but why would Arkansas want that? With these funds, we are building people who are learning how to be well rounded, well adjusted, hard working leders in their community. They are finding the joy in the passionate pursuit of learning. This is spilling over into their core classes and interactions with their circle of influence and as I said before, changing who they are on a fundamental level.

Please consider this when you are looking at a spreadsheet full of numbers and percentages. Please allow me to keep providing this kind of supplemental, life changing learning in our home.

Thank you for your time,

Sara Jenson 901-489-4359

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn’t believe that’s the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

A homeschool student is not prohibited from participating in competitive sports and may do so through a program outside of a public school or at his or her resident public school under A.C.A. § 6-15-509 commonly referred to as the Tim Tebow law.

Commenter Name: Nathan Sanders, Policy and Advocacy Director, EdChoice, 12/12/2025

Comments: Dear Honorable Members of The State Board,

We submit this comment to inform the Arkansas Department of Education of our concerns regarding several of the proposed EFA rules that were approved at the November 13 Board meeting.

We oppose the amendments to 6 CAR § 35-102(12)(A) that prevent several key components of team and club sports from being allowable expenses for Educational Freedom Accounts. Statute permits expenditures for "extracurricular activities, physical education activities, or educational field trips" Ark. Code. Ann. § 6-18-2503(13)(Q). but the proposed amendment would exclude "equipment, registrational fees, travel costs, equipment costs, dues, and 'other associated costs." Participation in sports is an important source of physical activity, emotional development and self-esteem, discipline, creativity, and overall enjoyment for schoolchildren. The amendment frustrates the intent of the program, takes options away from families, and should be rescinded.

We oppose the amendments to 6 CAR § 35-102(7)(A)-(D) because they add unnecessary restrictions to the statutory definition of "educational field trip." There does not need to be a determination that a field trip "has a clear educational objective aligned with a specific area of study" for a parent to decide to take their child to visit a county historical museum, a nature preserve, our state's hot springs, or a diamond mine, to list just a few examples. Families know how to use their EFA expenditures to plan enriching experiences for their children, without the need of a multi-part definitional test to do so.

We oppose the amendments to 6 CAR § 35-102(17) that broadly define "intentional misuse" of EFA account funds. We think that adding "personal gain" into the Rules, as one example of intentional misuse, could be applied subjectively to ordinary or good-faith spending decisions that are later deemed noncompliant through an account audit. Depending on how the Department applies this section, parents could be made to think that the onus falls on them to explain every spending decision made during the school year. We urge the Board to rescind this language and substitute the following in its place:

6 CAR § 35-102(17) "Intentional misuse" means a willful and deliberate act by an account holder to misappropriate Educational Freedom Account (EFA) funds or to intentionally violate a specific program rule or statutory provision.

We oppose the amendments to 6 CAR § 35-104(7) that fail to set a clear, fixed program application window for families who wish to participate in EFA. Proposed language requires only that the submission period "open no sooner than February 1; and [c]lose no sooner than June 1 preceding the applicable school year[,]" despite the fact that the EFA statute charges the state board with setting a definite time frame for application submission. Ark. Code. Ann. § 6-18-2505(j)(1)(A). We urge the Board to set a time frame of four complete months, lasting from February 1 to June 1.

We oppose the amendments to 6 CAR § 102(5) that apply several restrictive criteria to the intuitive concept of the co-curricular course offered at an Arkansas public school. The definition provided in existing law is sufficient (Ark. Code. Ann. § 6-18-2503(13)(E)), without need for "instructional design", "subject-area competencies", or "alignment with subject-area competencies." The only necessary criterion for this expense category is that it be a course offered at an Arkansas public school.

Best Regards,

Nathan Sanders
Policy and Advocacy Director
EdChoice

Division Response: Comment considered, no changes made.

Regarding comments made in opposition to the amendments in 6 CAR § 35-102(12)(A): The comment opposes the policy established by this proposed amendment prohibiting the use of EFA funds to pay expenses related to team sports. This policy is proposed in order to ensure EFA funds are used to further the academic development of the participating students.

A change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

A homeschool student is not prohibited from participating in competitive sports and may do so through a program outside of a public school or at his or her resident public school under A.C.A. § 6-15-509 commonly referred to as the Tim Tebow law.

Regarding comments made in opposition to the amendments in 6 CAR § 35-102(7)(A)-(D): Field trips are permitted under the rule; however, by statute they are limited to reasonable costs not to exceed twenty-five percent of the funds allocated. A.C.A. § 6-18-2503(13)(Q). The statute does not define field trip therefore it was necessary to provide a definition in the rule. Other than the limitation that the field trips be within the State of Arkansas, the definition is sufficiently broad to allow EFA parents to provide meaningful leaning experiences for their children.

Regarding the definition of intentional misuse, the division feels that examples included in the proposed definition are helpful in addressing the very concerns raised by the comment, namely that the program participants lack an understanding regarding what conduct would constitute intentional misuse. It is clear in context that the term "personal gain" refers to a purchase with the purpose financial gain rather than educational benefit. If a purchase is made in compliance with

the rules and governing statutes while engaging in a homeschool education of participating students, the purchase will not be described by the proposed 6 CAR §35-102(17).

Regarding comments relating to the application window set by 6 CAR § 35-104(7), each year the division will announce specific dates prior to the opening of the application window. The flexible dates will allow the division to adequately administer the program each year.

Regarding the comment relating to the definition of co-curricular, there is not a statutory definition of co-curricular. Rather, the definition cited in the comment, Ark. Code. Ann. § 6-18-2503(13)(E), refers to co-curriculars as they apply to qualified expenses. Therefore, it is necessary for ADE to specifically define co-curricular in the rule. The definition in the rule sufficiently defines the meaning of the term and provides a non-exhaustive list of courses which meet the definition.

Commenter Name: Jenny Clark, Founder, Love Your School, 12/12/2025

Comments: Thank you for the opportunity to provide comment on this draft rule. My name is Jenny Clark, and I am the founder of Love Your School, a nonprofit organization that helps families across the country understand and access the educational opportunities available to them.

Parents choose EFAs because the program is designed to empower them to make decisions about what their children need. But several of the proposed rule changes would move Arkansas away from that commitment by narrowing what families can access and undermining the promise of education freedom.

That's why many families are so concerned about several of the proposed rule changes, especially the new restriction that would prohibit using EFA funds for expenses related to team sports. Families have relied on guidance that these expenses were allowed, and many have already made commitments based on that.

Team sports are a major part of how kids build confidence, stay active, and learn to work with others. Public school students have access to these opportunities, so it feels unfair to tell EFA families they can't use even a portion of their funds to participate, especially homeschool families who depend on community rec leagues.

Families are already expressing significant worry, particularly homeschool parents who depend on sports for socialization and physical activity. This change would deny many children access to opportunities they otherwise could not afford.

We urge you to reconsider this change and remove the exclusion of team sports from allowable extracurricular expenses.

Other parts of the draft also raise concerns. Some definitions, like those for educational field trips, co-curricular courses, and what counts as necessary or ordinary, add layers of criteria that will make this program more difficult for parents to navigate. These kinds of multi-step tests make it

harder for families to know what qualifies and create a lot of guesswork when they're just trying to do what's best for their kids.

The proposal to leave the application window undefined is also tough on families. Parents need predictability, and a window that can be changed makes it harder for parents to plan for the next school year. Establishing a defined application window from February 1 - June 1 window would fix that.

In short, parents want transparency and stability, and they want to keep directing their children's education without unnecessary red tape. If adopted in their current form, these proposed changes (especially the exclusion of expenses related to team sports) will make the program less flexible and harder for families to use.

Thank you for listening to families' concerns and for considering changes that keep the focus where it belongs: on helping kids thrive.

Jenny Clark
Founder, Love Your School

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

A homeschool student is not prohibited from participating in competitive sports and may do so through a program outside of a public school or at his or her resident public school under A.C.A. § 6-15-509 commonly referred to as the Tim Tebow law.

Regarding comments relating to the application window set by 6 CAR § 35-104(7), each year the division will announce specific dates prior to the opening of the application window. The flexible dates will allow the division to adequately administer the program each year.

Commenter Name: Joseph Gibson

Comments: To whom it may concern:

Please do not enact the ban on EFA spending on team sports. Public schools spend state funds on team sports. Homeschoolers deserve the same.
--
Joe

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

A homeschool student is not prohibited from participating in competitive sports and may do so through a program outside of a public school or at his or her resident public school under A.C.A. § 6-15-509 commonly referred to as the Tim Tebow law.

Commenter Name: Jeffrey Davidson

Comments: Good morning,

I'm writing to express my deep concern with the proposed rule change that would prohibit the use of EFA funds for sports, athletics, and other extracurricular activities within the home school community. While some limits on the use of EFA funds for sports, as defined in Act 920 of 2025, is reasonable, I believe this rule change goes too far, putting a restriction on homeschooling families that neither private nor public schools are required to adhere to. Due to the fungible nature of state funds, public schools spend public dollars to enhance their sports programs. Similarly, there is little restriction on private schools receiving EFA funds from taking the money and using it to support their sports programs.

To restrict homeschooling families from using a small portion of their funds to pay for sports equipment, dues, and other associated costs is, on its face, deeply unfair to homeschooling families who have chosen an alternative form of education for their children. Furthermore, this rule change begins to intrude on the use of these funds that I believe the authors of Act 920 did not intend.

If the standard on the use of state funds for athletics needs changing, please allow the state legislature to do it instead. If there is any fraudulent use of EFA funds for items not outlined, please investigate those cases individually and don't punish all homeschoolers who, in good faith, are using it for a well-rounded education for their child.

Sincerely,

Jeff Davidson, principal at Arkansas Christian Academy

Jeff Davidson
Middle School Principal

jdavidson@archristian.org
501-847-0112

"The fear of the Lord is the beginning of knowledge." – Prov. 1:7

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

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Commenter Name: Leah McClure, Homeschool Parent, 12/12/2025

Comments: To Whom it May Concern,

My name is Leah McClure, I am a former Logistics Officer in the United States Army and K-12 Physical Education teacher. Currently, I have the pleasure of homeschooling my son, who is in 2nd grade out of Quitman, Arkansas. The purpose for this letter is to address my concerns to the proposed rule change restricting the use of EFA funds for "Team Sports". Currently, my son has reaped the benefit of playing baseball and basketball through the Heber Springs Community Center and Greenbrier Parks and Recreation. These are recreational sports teams.

I would suggest the board look at the intent of the Learns Act developing a well-rounded student. Physical activity is vital in students' development. Over the years we have seen a decrease in the amount of time students spend in physical education classes or participation in sports (whether recreational/team/school). This is a determinant to our society. Physical activity/education serves as an avenue to create lifelong skills that benefit the individual. It provides fitness and health benefits, an outlet for healthy stress management and opportunities for advancement in higher education.

Unfortunately, Arkansas ranked 3rd in the nation for obesity in 2025. Arkansas Center for Health and Improvement published results in December of 2024 that has 40% of public school children's BMI as obese or overweight. Arkansas is ranked 46th in family and community and 47th

in child health. Arkansas only requires 40 minutes of physical education per week in the public-school setting, plus 90 minutes of recess.

These statistics are devastating regarding the health and wellbeing of our students and our future community. Childhood obesity in Arkansas continues to rise. If we continue with this current trajectory, we will face astronomical health costs and continue decline in the health of our residents. Recently, Governor Huckabee addressed the uphill battle we fight against technology and children. This is one piece of pie, and I applaud her ledership in restricting phones in school. The next step is how to engage children at a young age to enjoy physical education and find available outlets in their community, school and state.

Eliminating the use of EFA funds for team sports is decreasing the opportunity for students to engage in healthy physical activity. Team sports foster an environment that not only provides physical activity but increases a student's community connection. Along with impacting the student's community, it bleeds through into the family connection and ties to the community. Team sports allow students the access to further their education through athletic scholarships for Colleges or Universities. 41% of Arkansas residents live in rural areas. Team sports provide financial opportunities for the rural communities to participate in physical activity and sports throughout the state.

Personally speaking, at the age of 7 I lived in a rural town in Illinois. At this young age I developed a love for running. My parents made the commitment financially and physically to drive me 30 miles one way to participate in a "Team Sport/Run Club". This club participated at the local, state and national level AAU and USATF events. This access to team sports at a young age shaped my entire future. Running gave me purpose, direction and community. It exposed me to culture and diversity. Through AAU and USATF events I was recruited to run at Carthage College. This club influenced me to run for my local high school, where I had to maintain a certain GPA to participate. Additionally, it provided me with an outlet for stress relief, that I still utilize today.
This team sport allowed me to be successful in the United States Army and serve our country efficiently and effectively. It has created a lifelong positive impact. It inspired me to become a physical education teacher. Today, I volunteer at our local community center in both the summer and homeschool programs teaching running. Additionally, every team sport that my son participates in I teach running. My point is that team sports impact not only an individual to be successful, it has the potential to impact the community.

EFA funds for team sports should be allowed. It provides opportunities to decrease childhood obesity, increase physical activity, create safe and healthy community connections, lifelong skills and increase access to higher education. Thank you to the Arkansas Department of Education for your tireless commitment to improving all students education. I truly appreciate that opportunity that the Learns Act has opened for my son's homeschool education.

Best Regards,
Leah McClure
Leah.n.mcclure@gmail.com
719-237-0879

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

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Commenter Name: Megan Jones, Parent, 12/11/2025

Comments: Hello,

I am writing to you as an Arkansas parent and grateful first-year recipient of LEARNS Act funding. This funding has provided access to expanded curriculum, manipulatives, books, and new PE opportunities for my second grader. Our family is so thankful for the funding that has truly enriched our homeschool this year.

Thank you for the opportunity to share with you the real benefit my child received from funded athletics this year.

We registered our cautious, socially hesitant child in flag football this fall, and were so thankful to use LEARNS Act funding to cover the $188 registration fee. Flag football is not a sport available through the Pulaski County Home Education Athletics Association, so we enrolled him in LifeChamps, a local rec league. Our son began as a complete novice, scared of the ball, and overwhelmed by the many rules, roles, and strategies. By the end of the season, he had grown not only in skill and understanding, but in confidence, assertiveness, and teamwork, soft skills that are vital, perhaps now more than ever.

Public and private school students have physical education opportunities built into their schedules, whether through gym class or organized sports teams. These classes provide physical challenges and social-learning opportunities that help develop courageous, competent, and responsible kids. Home school families must seek out these unique environments through rec leagues or other private teams, often at significant cost.

I ask that you please continue to fund these vital learning opportunities for home school children in our state.

With deep gratitude,
Megan Jones

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

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Commenter Name: Claire Szymczak, 12/11/2025

Comments: Hi,

Following my learning of your intent to change the rules for the homeschooler to spend the money for the education of our kids, I would like to share some of my thoughts:

1/ In the document " 'Rule Governing the Arkansas Children's Educational Freedom Accounts' 6 CAR § 35-117. Implementing and Administration." , it is written "(d) Expenses that are primarily recreational, hobby-based, or personal-skill-focused shall not be approved unless directly tied to a structured instructional program with clear academic or career-preparation objectives". How a 6 years old is supposed to know her/his career in the future? Is discovering gymnastics which can led to become a sport coach not consider a career? But doing ballet is fine? How are the two different? And what about learning coding? Does a kid who may become a programmer more important than a kid who will become a trainer? Are we now categorizing the career of people?

2/ 10% seems to be the new rule you are aiming for PE or even less. Well, 10%, in general with the cost of sport nowadays will be less than one hour of sport a week. Let me explain: 10% of $6,864=$686.40. Many activities are between $50 to $100 a month for one hour so around $500 to $1000 a year. So according to the activity, some kids will have PE and others not. And it does not include the cost of uniform, travel and registration fees. Just the teaching part.

3/ Homeschooling is not public school. We have to stop comparing both. It means we try, as parents or guardians, to fit the education of our kids to their needs and their wellbeing. By being part of the EFA, we still respect the tests that are required which is completely understandable.

4/ It is called EFA: Educational Freedom Accounts. Where is the freedom if it is ok to dive into coding but not into team sports (which teach cooperation, communication, discipline, resilience, and ledership)?

5/ With obesity still raising amount the kids, is it really wise to limit any sports?

6/ Most of the curriculum do not cost $6,864 and the goal is to use the money for the kids' education. STEAM activities for example are not available for small kids like many others activities.

7/ Not every family has a garden and the law of Arkansas says: K-6: AT LEAST 40 minutes of PE instruction PLUS 90 minutes of physical activity (like recess) weekly.

8/ Swim lessons save life, and it is PE.

9/ The main argument of anti-homeschooler is that they fear the kids will lack social interaction... Well, PE and any team sport is a great way to prevent that.

10/ And finally, my last point is about a comparison issue. The way of life of a homeschooler and a kid attending public school is different. Comparing sport is the beginning. Then, it will open the door to compare STEAM teaching, or languages teaching etc. This is the first few years of this program and more and more restrictions will be implementing until every homeschool family will be judged on how we do our job or how will led our daily life which often is very similar for us. Is it what we are aiming for?

I am looking forward to hearing from you.

Best regards,

Claire Szymczak-Karno
+ 501 257 7170
szy.claire@gmail.com

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

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Commenter Name: Jonathan Matthews, Homeschool Parent, 12/11/2025

Comments: I am against these changes, specifically proposed rule 12.B.

My children are home schooled. One of them has played team basketball and volleyball for the local home school team.

I understand not being able to use EFA funds to pay for summer or travel sports (baseball, softball, basketball, etc).

However, not covering dues for a team sport that is identical in structure to what is offered at a public school seems entirely unfair.

Thanks,

Jonathan Matthews

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

A homeschool student is not prohibited from participating in competitive sports and may do so through a program outside of a public school or at his or her resident public school under A.C.A. § 6-15-509 commonly referred to as the Tim Tebow law.

Commenter Name: J. Robertson, Opportunity Arkansas, 12/11/2025

Comments: Education Freedom Accounts (EFAs) are currently serving nearly 50,000 students across Arkansas. We hear from these families every day, and they believe deeply in the promise of education freedom: that parents, not bureaucracies, should be empowered to choose the learning environment and opportunities that best serve the needs of their children.

Thankfully, Arkansas has become a national leder in education freedom. But unfortunately, several of the amendments proposed in this rule move our state in the opposite direction by placing unnecessary restrictions on Education Freedom Accounts.

If adopted, these rules would add new barriers that would limit families' choices and undermine the very purpose of the EFA program.

We and the dozens of Arkansas families we have heard from are especially concerned about the proposed exclusion of team sports from allowable extracurricular expenses. This change is a

dramatic reversal of existing policy that would limit opportunities for families to provide their children with opportunities that are ordinarily associated with a well-rounded educational experience.

The rule would also impose new restrictive definitions on field trips, co-curricular courses, and necessary/ordinary expenses, layering additional administrative requirements on parents.

Additionally, the proposed definitions of "misuse" create unnecessary uncertainty by broadening what could be considered a violation, despite the legislature's clear intent to distinguish honest mistakes from intentional wrongdoing. Families could also face an indeterminate application window which could vary dramatically from year to year, complicating planning for parents and participating schools.

In short, these rules impose restrictions beyond what was authorized for promulgation by the legislature and risk undermining a program that is working exceptionally well for tens of thousands of Arkansas students.

Ultimately, any changes to the EFA program should be weighed based on two key factors:

1. Will the changes enhance the program experience for Arkansas families, making it simpler and easier to use?

2. Do the proposed changes keep parents in charge and put students first?

In this case, in its current form, the proposed rule fails both tests.

Opportunity Arkansas respectfully submits the following concerns and recommended revisions. (Several amendments in this proposed rule codify legislative changes. For the sake of brevity, we have limited our comments to the proposed amendments that specifically originate in this rule and would most negatively impact Arkansas families using Education Freedom Accounts.)

6 PROBLEMS WITH PROPOSED AMENDMENTS TO EFA RULES

1. Excludes team sports from extracurricular activities ***(6 CAR § 35-102 (12)(A)(A), Page 5)***
The proposed rule explicitly excludes "team sports or club sports" and their associated costs from qualifying extracurricular activities. This rule exceeds statutory authority: Act 920 contains no prohibition on team sports and expressly permits "extracurricular activities, physical education activities, or educational field trips" under Ark. Code Ann. § 6-18-2503(11)(Q).

Team sports unquestionably fall within these categories. They are structured, supervised, and promote growth in teamwork, responsibility, discipline, and civic engagement.

This is also a significant shift: not only have these expenses always been allowed as part of Arkansas's EFA program (now halfway through Year 3), but the Arkansas Department of Education (ADE) advised parents as recently as September that EFA funds could be used for team

sports—guidance families relied upon when making financial commitments and decisions for their children for this school year.

Excluding team sports would disadvantage EFA families by denying them the opportunity to use their EFA dollars to participate in activities that are routinely available to public school students in Arkansas.

This proposed change would also disproportionately harm homeschool families who are not enrolled in a school that provides these activities by completely prohibiting them from using EFA dollars to provide their children with access to team sport activities.

Recommendation: Delete the exclusionary team sports language in § 35-102(12)(A)(A), including items (i)–(vi).

2. Creates a restrictive defi**nition of "educational** fi**eld trip" (*6 CAR § 35-102(7), Page 3)***

While statute requires field trips to be educational in nature, the proposed rule adds new, rigid criteria including alignment with a specific area of study and detailed objectives. This burdens parents with new, unnecessary requirements and could limit learning opportunities that parents reasonably consider educational.

Recommendation: Expand fl**exibility by allowing any of the listed criteria to qualify.**

3. Creates an overly broad defi**nition of "misuse" (*6 CAR § 35-102 (17), Pages 5-6)***

The definition of "intentional misuse" is so broad—particularly the phrase "personal gain"—that it risks classifying good-faith decisions as misconduct. Arkansas parents should not face punitive sanctions for misunderstandings or ambiguous rules.

The legislature's recent amendments distinguishing "intentional" misuse from incidental misuse in Act 920 of 2025 were intended to clarify that only deliberate, conscious violations of program rules warrant sanctions, not ambiguous or disputed uses of funds.

To align with legislative intent and ensure due process for account holders, the definition of "intentional misuse" should be narrowly drawn to require demonstrable intent to defraud or knowingly violate program rules.

Recommendation: Replace § 35-102(17)(A)–(B) with the following language:

*(17)(A) "Intentional misuse" means a willful and knowing act by an account holder to misappropriate Educational Freedom Account (EFA) funds or to deliberately violate a speci*fic*, clearly communicated program rule or prohibition.*
(B) Intentional misuse shall require substantial evidence that the account holder acted:
(i) With actual knowledge that the expenditure was impermissible under statute or rule; and

(ii) For the purpose of obtaining a benefit through fraud, deception, or deliberate disregard of program requirements.
(C) The following shall constitute examples of intentional misuse:
(i) Submission of falsified documentation;
(ii) Submission of a knowingly false claim for reimbursement;
(iii) Use of funds for an expressly prohibited purpose after written notice or warning by the Department.
(D) An expenditure shall not be considered intentional misuse if it results from error, reasonable misunderstanding, or a good-faith interpretation of program guidance.

4. Establishes an indeterminate application window (*6 CAR § 35-104 (7), Page 15)*
The rule allows ADE to set the annual application window anywhere between February 1 and June 1, with no required minimum duration. In practice, this could permit a window as short as a single day. Such uncertainty would complicate planning for families and participating schools and limit access for eligible families.

Even this week, Opportunity Arkansas has heard from Arkansas families who desire to enroll their kids in the EFA program next semester—but are unable to do so because of stringent application windows. The proposed amendment to program rules could make this problem even worse.

Recommendation: Set a fixed annual application window of February 1 through June 1.

5. Imposes overly restrictive requirements on co-curricular courses (*6 CAR § 35-102 (5), Pages 2-3)*

The proposed definition imposes a ten-part mandatory test for co-curricular courses. The law only requires that these courses be (1) in fine arts, music, or STEM fields, and (2) offered by a public school within the state. Limiting courses to those offered by public schools is more than sufficient to ensure that students are participating in a qualified course. Nothing in statute directs the promulgation of rules that impose additional curriculum design requirements, instructor qualifications, or alignment with academic standards.
Recommendation: Make the detailed criteria illustrative, not mandatory, and clarify that the only required elements are those currently codified in statute.

6. Creates a restrictive definition of "necessary and ordinary expenses" (*6 CAR § 35-102 (21), Page 7)*

By requiring that "necessary" and "ordinary" expenses meet all listed criteria, the rule imposes subjective standards not found in statute. This transfers decision-making from parents to bureaucratic interpretation, and would impose a chilling effect on legitimate use of EFA funds.

Recommendation: Replace the conjunction "and" with "or" within each definition to preserve program integrity while respecting parental judgment.

Conclusion

Education Freedom Accounts have opened doors for tens of thousands of Arkansas families and Arkansas has become a national leder in education freedom. If adopted in their current form, these proposed rule amendments would set back education freedom by narrowing options for families and imposing new administrative burdens on parents. These changes would damage the trust that parents have placed in this program and threaten its long-term success.

We respectfully urge that these rules be revised to appropriately reflect legislative intent and align with the purpose and promise of education freedom: *trusting families to make the best decisions for their children.*

Division Response: Comment considered, no changes made.

Regarding the comment relating to team sports, the comment is understood to oppose the policy established by this proposed amendment prohibiting the use of EFA funds to pay expenses related to team sports. This policy is proposed in order to ensure EFA funds are used to further the academic development of the participating students.

A change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

A homeschool student is not prohibited from participating in competitive sports and may do so through a program outside of a public school or at his or her resident public school under A.C.A. § 6-15-509 commonly referred to as the Tim Tebow law.

Regarding the comment relating to the definition of education field trip, field trips are permitted under the rule; however, by statute they are limited to reasonable costs not to exceed twenty-five percent of the funds allocated. A.C.A. § 6-18-2503(13)(Q). The statute does not define field trip therefore it was necessary to provide a definition in the rule. Other than the limitation that the field trips be within the State of Arkansas, the definition is sufficiently broad to allow EFA parents to provide meaningful leaning experiences for their children.

Regarding the comment relating to the definition of misuse, the division feels that examples included in the proposed definition are helpful in addressing the very concerns raised by the comment, namely that the program participants lack an understanding regarding what conduct would constitute intentional misuse. It is clear in context that the term "personal gain" refers to a purchase with the purpose financial gain rather than educational benefit. If a purchase is made in compliance with the rules and governing statutes while engaging in a homeschool education of participating students, the purchase will not be described by the proposed 6 CAR §35-102(17).

Regarding the comment relating to the comment relating to the application window, each year the division will announce specific dates prior to the opening of the application window. The flexible dates will allow the division to adequately administer the program each year.

Regarding the comment relating to the definition of necessary and ordinary expenses, the division is required by law to implement the EFA program which includes delineating authorized expenses from unauthorized expenses. The role of rulemaking is to establish how the agency will make these determinations and to ensure uniform application of the law. It is for these reason that the provision in proposed 6 CAR § 35-102 (21) have been included.

Commenter Name: Douglas Russum

Comments: Hello,

I have 4 kids in D1 Training. 3 of them are 8th grade and up. This is a gym with coach led, hour long workouts. It is $160/month per kid and they go around 4x/week. This has benefitted them so, so much!! They have gained confidence as their bodies have changed. Their ADHD symptoms have decreased and they have more focus for school work. Two that struggled with depression have seen almost a disappearance in those symptoms. They've made friends and have learned to be encouraging to the other kids. And it's a good feeling knowing they will know how to safely workout in a gym for the rest of their lives. Public school kids have access to gyms and coaches— I would really like to be able to utilized this funding so my kids can keep attending D1. This benefits them in so many valuable ways and is the best PE they've ever been a part of. Please allow us this beneficial freedom with our educational freedom accounts.

Respectfully,
Douglas M. Russum

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

A homeschool student is not prohibited from participating in competitive sports and may do so through a program outside of a public school or at his or her resident public school under A.C.A. § 6-15-509 commonly referred to as the Tim Tebow law.

Commenter Name: David Barnhouse, 12/10/2025

Comments: Dear Sir/Ma'am,

I have been hearing that there are people that are complaining that Homeschoolers are getting funds from the Education Freedom Accounts (EFA) to pay for their Children (Students) Extracurricular Activities. They are saying it is taking too much money away from Public School to pay for these activities.

I am here to say that I am a taxpayer in the state. For years the money that I have been paying in taxes for schools has gone to Public School Students and I was having to pay for my child's Extracurricular Activities myself.

With EFA, it has just balanced the scale as to who benefits from taxpayer dollars.

I am asking that you take this into consideration when making any decisions regarding this matter. Please keep EFA the way it is. In my opinion it allows Homeschoolers the same opportunities in Extracurricular Activities as Public School Students.

Thank you for your consideration in this matter,
David W. Barnhouse

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

A homeschool student is not prohibited from participating in competitive sports and may do so through a program outside of a public school or at his or her resident public school under A.C.A. § 6-15-509 commonly referred to as the Tim Tebow law.

Commenter Name: Liz Barton, Retired Teacher, 12/10/2025

Comments: I am a retired teacher and am concerned about school vouchers for a number of reasons. The additional cost the state is paying could be spent more wisely. I personally know of a medical doctor who receives tuition money for the private school her children attend. She was paying the tuition comfortably and could continue to pay for private school with her income without help from Arkansas taxpayers. Arkansas is a poor state with poor children, and they deserve a quality education. When public schools are stretched financially, it's the poor that will be underserved.

One of the primary obligations of the state is to educate their children. How can the state be sure those who home school are qualified to teach? I have known children that were home-schooled and then later enrolled in public schools. A mother "didn't like math" so she failed to teach her child basic math. I know another parent that struggled to finish high school who is home schooling her child in advanced classes she never took. It seems the state is failing its obligations if homeschooled children are not tested to be sure they are receiving a quality education.

If the state continues to fund private schools and homeschools, they should have to meet the same standards as the public schools. The vouchers should at the very least be limited to low-income families and not given to those with six and seven figure incomes.

Liz Barton

Division Response: Comment considered, no changes made. The comment opposes the statutory requirements of the program established in A.C.A. § 6-18-2501 et seq and implemented by this rule. Consequently, the comment's concerns are outside the scope of rulemaking.

Commenter Name: Sheena Trahern, Parent, 12/10/2025

Comments: To whom it may concern:

I am writing to share my concerns regarding the proposed legislation to remove the option for Arkansas Education Freedom Account (EFA) funds to be used for extracurricular activities, including field trips and sports. As a parent whose children benefit directly from the EFA program, I strongly oppose limiting the current allowance that permits up to 25% of funds to support these opportunities.

For families like ours who homeschool, extracurricular activities are not simply "extras"—they are essential components of a well-rounded education. If my children attended public school, they would have access to free practices, free sports participation, school-sponsored fields and courts, and field trips at no additional charge. Likewise, if they attended private school, they would again have access to sports teams and school-sponsored activities. Removing this opportunity exclusively for homeschoolers creates an unnecessary and unfair restriction.

Beyond the benefits to students, EFA funding also has a meaningful economic impact on local businesses and individuals. Many families face financial barriers that prevent them from enrolling their children in extracurricular activities, and programs such as ninja gyms, ballet studios, recreation centers, horseback riding lessons, and similar community organizations often see decreased participation during difficult economic times. EFA funds allow homeschool families to continue supporting these businesses even when money is tight, helping them remain stable, retain staff, and continue offering high-quality programs. This support strengthens the local economy, preserves valuable community resources, and ensures that children can access enriching opportunities that would otherwise be out of reach. Tax money is being returned to the economy and businesses right here in our own state of Arkansas.

In addition to sports and physical activities, EFA funds also make it possible for children to participate in creative and skill-building hobbies such as sewing, crochet, pottery, painting, woodworking, and other hands-on arts. These activities build patience, problem-solving skills, fine motor coordination, creativity, and confidence. They provide healthy outlets for self-expression, teach perseverance through trial and error, and often connect children with mentors who specialize in these crafts. Engaging in these hobbies helps develop well-rounded citizens who are resourceful, capable, and confident in their ability to learn new skills—traits that benefit both their future careers and their contributions to the community.

Through the EFA program, we have been able to enroll our boys in recreational baseball and our girls in recreational volleyball. These activities have given them valuable exposure to peers from a wide range of backgrounds and cultures. They are learning teamwork, discipline, commitment, and responsibility—skills that are directly transferable to the workplace. They practice at home, show up for their teams, and understand what it means to be accountable to others.

Additionally, these sports provide consistent physical activity at a time when children's health is a growing concern nationwide. Obesity and related health issues continue to rise, and the long-term costs—both personal and financial—are significant. Sports participation is one of the most effective ways to encourage healthy habits, physical fitness, and lifestyle balance.

My children are thriving academically in their online, live-instruction school thanks to the EFA funds. They are excelling in their coursework, but academics alone cannot provide the social interaction, teamwork, physical engagement, and character development that extracurricular activities uniquely offer. Sports and other extracurricular activities help shape well-rounded, confident, healthy, and productive citizens—exactly the type of future Arkansans we should be encouraging.

The current 25% allowance for extracurricular activities gives homeschool families the flexibility to create an educational environment comparable in opportunity to public and private schools. Removing this option would limit our children's development and undermine one of the key strengths of the EFA program: true educational freedom.

I respectfully ask that you reconsider this legislation and preserve the opportunity for homeschool families to use EFA funds for extracurricular activities. Our children deserve equal access to the experiences that help them grow not just academically, but socially, physically, and emotionally.

Thank you for your time and consideration.

Sincerely,

Sheena Trahern

Sheena Trahern
3576 Liberty Ave.
Tontitown, AR 72762
918-740-3011

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

A homeschool student is not prohibited from participating in competitive sports and may do so through a program outside of a public school or at his or her resident public school under A.C.A. § 6-15-509 commonly referred to as the Tim Tebow law.

Commenter Name: Clay Barber, 12/10/2025

Comments: The proposed rule restricting Freedom accounts from being used to fund sports activities should NOT be allowed to be implemented.

To do so would **discriminate against the non public education community** who needs and wants to include athletics as part of their education plan.

With millions of dollars being spent by the public schools on athletics this stinks of favoritism and protection of the public school bureaucracy instead of allowing parents the freedom that was intended in the Freedom accounts.

Taking away that freedom is not what the voters and children deserve. Please respect and listen to the parents ...not be beholden to the public school lobby and administrators.

thank you

Clay Barber
Little Rock

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

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Commenter Name: Adam Lampe, Homeschool Parent, 12/10/2025

Comments: I'm writing this in regard to the recently suggested rule changes for Arkansas Education Freedom accounts. I am a father of four children (ages 12, 10, 6 and 4) and we began homeschooling 3 years ago. I would like to begin by explaining why my wife and I felt forced to homeschool our children and the effects this obligation has put on my family. Then I will finish as to why I think these new rules are absurd and unfair.

To begin, my oldest son and daughter both began their education in the public school system. At the beginning of each year through the third quarter, the teachers would hardly send any homework home nor any graded tests, quizzes, or school work. The only feedback we would receive on their performance was through their report cards; which only showed if they exceeded standard, were meeting standard, or needed work. When we would attend the parent-teacher conferences, the teachers would tell us how great our son and daughter were doing. If we asked them what areas our son needed to work on, their only feedback was towards our son's hyper behavior. Their concerns with his actual education seemed minimal. However without fail, by the 4th quarter the teachers would come to us fearful he is failing.

When the COVID pandemic swept our nation, we were given school work to do at home. Our son seemed to do much better when we were teaching him and we realized he hadn't been given the proper attention he needed while in school. Speaking with other friends and family who are teachers, they said that a large number of unruly children whose parents don't care are to blame. They said those unruly students disrupt class time and the teachers have to devote a lot of their attention towards those students.

While attending the parent/teacher conference in the first quarter of our son's 4th grade year, we told his teacher that we were concerned with his spelling, handwriting and reading. Her response was essentially, "They do everything on tablets and the tablets read it to him and assist him with spelling. So it's not important." However, we noticed that our son's spelling was so bad that autocorrect on the tablet could not accurately guess what he was attempting to spell. Yet again, the 4th quarter came by and his teacher told us she was concerned with this reading and spelling. She suggested we hold him back. What?! Why wasn't she concerned at the beginning of the year when we brought it up to her?

Next we started to explore the idea of transferring to other schools in our area. We talked with friends and neighbors in our area, it seemed these types of problems were everywhere. However, we found there were more problems that we hadn't yet faced and that our son was about to be exposed to. The first was drugs. We were told drugs were rampant in other schools and were coming into contact with kids as young as 5th and 6th grade. The second new issue is bullying. We are Catholic and we discovered that many Catholic kids are mocked/bullied for their faith in

Northern Arkansas. But it doesn't stop with other children, we heard accounts of teachers mocking Catholics as well. The teachers also pushed their politics onto children as well as their religious beliefs (or lack thereof). Shouldn't teachers be neutral on these subjects? It is after all a "public" school system.

We even spoke with college educators who said young adults are entering college from high school and are barely able to read. Our neighbor specifically is hired by a college to tutor recent high school graduates in order to help them begin entry-level courses (which are equivalent to high school courses).

Some suggested we teach our children at home while they attend public school. But what is the point of sending them to school for 8 hours a day if we have to re-educate them at night with the only few hours we had with him daily? If we need to re-educate them at night, then we might as well homeschool.

Finally, as a father and mother, we had to make a decision. Do we keep our children in public schools where; 1) they are not receiving an adequate education, 2) they will be exposed to drugs at a very young age, 3) they will be mocked and bullied (even by the faculty) for their religious beliefs. The answer was obvious, we needed to pull them from the public school system. Our only option, though, was homeschooling because there are no private schools in our area.

Homeschooling poses a new obstacle and that is financial stability. My wife and I are not wealthy and we both held full time jobs. We attempted to homeschool at night while we both worked however that didn't work well. So, we opted to make financial sacrifices and my wife now only works one or two days a week.

The Learns Act greatly assisted us with providing our family with the essential things needed for homeschooling. These funds also allow for our children to participate in extracurricular activities. We view this as fair and just because of two reasons: 1) the public school system offers extracurricular activities free of cost to students and 2) we felt forced to pull our children from the public school system due to their widespread failures. Otherwise, we could afford these extracurricular activities if we both were able to work full time.

Our oldest son is diagnosed with Level 1 Autism Spectrum Disorder and ADHD. Finding activities that he excels in or shows interest in has been tough, however we found it with the swim team and with piano lessons. If you were to either completely remove extracurricular activities or only allow for 10% of the total, that will completely eliminate our extracurricular activities. For example, piano lessons alone are $60 a month, however 10% of his funds is only $54 a month. I don't know of any extracurricular activities that would be under $54 a month. If you know of any in my area, please provide a list of them for me.

Finally, we are not the only ones experiencing these problems. I have met many other parents who wish they could homeschool because of the same problems I listed above, however they cannot financially make it work. My wife and I are fortunate enough that we can. If the public school administration believes they deserve the money intended for my children, then they need to fix

their problems and maybe we'll consider sending them back to the public school. Until then, the money that is intended for MY children should be used on MY children.

Thank you,

Adam Lampe
Harrison, AR

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

A homeschool student is not prohibited from participating in competitive sports and may do so through a program outside of a public school or at his or her resident public school under A.C.A. § 6-15-509 commonly referred to as the Tim Tebow law.

Commenter Name: David Corbitt, Grandparent, 12/10/2025

Comments: As a grandparent of children that are participating in this program, I find this is anything but freedom. In this day and age where we are struggling to break kids away from screen time and trying to get kids to be more active and social (with something other than a device), I find this restriction on using funds for team sports expenses a BIG step in the wrong direction. Please reconsider this potential rule change!

David Corbitt
Redfield, AR

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

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Commenter Name: Randall Disch, 12/10/2025

Comments: I think this proposed rule change is really taking away the rights of families. Anything allowed in public schools paid for by taxpayer money such as sports equipment, musical instruments, classroom furniture/equipment etc. should be allowed to be used by EFA funds. Though I understand the thought that these funds may be abused, there is far more risk in other tax funded state programs such as Medicare/medicaid. Additionally, the tax surplus the state has and continues to have already demonstrates the state is not good at money management. That should be given back to the tax payers in addition to cutting income tax.

Randall Disch

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

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Commenter Name: Emily Williams, 12/10/2025

Comments: Hello,

I've just learned that the ADE is in discussions of further limiting LEARNS funds for homeschoolers. The target this time being Team Sports. Are you aware of how many benefits the kids receive from participating in team sports?

Team sports are great for skills in communication, learning teamwork, critical thinking, sportsmanship, disciple and countless others. Kids that participate in team sports typically have better self esteem. Physical exercise is critical for everyone (and don't forget you've already limited us to 25% of the funds with this being in that bucket with many other items).

I don't understand why the ADE appears to be focused on limiting the LEARNS act funds. I'm sure if more people would know all the discussions, you would receive more emails. Please focus

your attention where it needs to be focused. Public schools are failing the children constantly and you keep focused on the kids that are actually doing well.

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

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Commenter Name: Christian Holbrook, Homeschool Parent, 12/10/2025

Comments: To Whom It May Concern,

Today, I am writing you in regards to the revisions proposed to the Arkansas Learns Act with the rules governing the Arkansas Children's Educational Freedom Account Program. This is my fourth year to homeschool and second year with my children participating in the EFA program.

I'd like to take this opportunity to first include a refresher on the purpose of this program. Per 6 CAR §35-101. Purpose, the law states that this program is "to provide Arkansas families with more educational options for their children as they seek educational solutions and curricula that fit the needs of their families." This law was intended to allow Arkansans to choose what education is best for their children. Which in turn, may mean alternative methods from public school. A student's education is not meant to utilize a one size fits all approach. I support homeschool, private, charter, and public school education. Each of these options benefit students with their various methods of instruction. I appreciate that the heart of the EFA program is to support families to make the best educational choice for their child.

From what I have read in the amendments of this act, it appears that extracurricular activities are to continue to be covered at 25% of the funds (about $1,700) allocated. However, team sports and competitive sports will no longer be considered as extracurricular activities. According to the Arkansas Department of Education website, ninety minutes of physical education is required weekly for public school students. Public schools also offer team sports. With sports and physical education being such a vital part of public education, I cannot reason why sports would not be covered by EFA. By limiting the funds to not cover team sports, I believe that is sending a message that physical activity is not a priority. According to the State of Childhood Obesity, Arkansas ranks in the top 10 for children's obesity rates. With that statistic, I think the legislation should support any and all methods of exercise for our children. By denying EFA recipients the financial support

to pursue these athletics, you are denying them the equal opportunity provided to their public school peers.

The decision to homeschool my children was not an easy one. My end goal is for my children to obtain the best education that will provide them for future success and right now that is with an education at home. By participating in this program, we have been able to utilize a better quality of resources and education. A homeschool education can mirror a lot of aspects of a public one, but it also is not meant to be public education. I think it is important going forward to recognize this when amending this law for EFA participants. For homeschoolers, physical education may mean ninja, ballet, gymnastics, basketball, swimming, horseback riding, etc. It may also mean recess at home or playing at the park. Please, keep an open mind when considering how these funds should be utilized for these students. We need to recognize that alternative instructional methods will differ from an education obtained from a public school. By placing too many limitations and restrictions on the usage of these funds, we are limiting these students the opportunity to flourish and grow through their individualized education.

Please, as you consider any amendments to this law, strive to abide by the purpose of this program "to provide Arkansas families with more educational options for their children as they seek educational solutions and curricula that fit the needs of their families."

Sincerely,

Dr. Christian Holbrook
36 Valley Meadows Drive
Greenbrier, AR 72058

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

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Commenter Name: Erika Glenn, Homeschool Parent, 12/10/2025

Comments: I am writing to you concerning the proposed decrease in funding for physical education (PE). I am concerned that the funding may be decreased to below 25%. I am a homeschool mother to a 7 year old. He is currently reading at a 3rd grade level and doing math at

a similar level. A very important part of his education is physical education, specifically classes outside of the home.

For 1-2 PE classes a week it costs between 100-200 dollars per month. We take a jiu jitsu class in Conway (113/mo for twice a week) and a ninja gymnastics class (104 a month for once a week). When we are doing all of these classes at the same time, we are paying around 200 a month. The 10 percent cap on funding would exclude these classes as well as most all PE instruction. PE equipment is already by default excluded because they are toys. My understanding is that memberships for gyms and similar are also currently excluded.

I consider PE classes an essential part of our homeschool. They provide physical exercise, exposure to a formally structured classroom environment, and important social interactions with other children.

Physical Education (PE) is important for maintaining health, especially for children who are still growing and developing. While I can encourage my student to run around outside and move his body, I cannot teach him how to do jiu jitsu or gymnastics. I do not have the skills and do not have a large safe space with the right equipment. The same is true for swimming lessons which we hope to pursue in the future.

As a parent, I notice my student is much calmer, more grounded, and learns faster during the weeks that we have these classes. The benefits of PE are well documented, and sports are a celebrated part of American culture. The thought of removing all athletics from a public or private school is unthinkable. Why then should it be any different for a homeschooled student?

For homeschoolers, PE offers unique benefits. The social benefits are especially important. In traditional school students are surrounded by children their own age from all walks of life: income, political leanings, religions, and more. Sports and Physical Education classes are the closest a homeschooler can come to replicating this scenario. Church groups and co-ops are almost always of a specific religious or political leaning. Co-curricular classes for homeschoolers such as music or languages are typically only offered in a one-on-one setting. The PE classes we take are an important chance for my learner to learn social skills and get out of the "homeschool bubble."

Lastly, I would like to address the comments of Steven Long, as quoted by Katv ""If you're spending 25% on extracurricular and physical education, that does not leave a lot of other expensive subjects." This simply isn't true. We spend a lot of time reading and reviewing math facts. We do science experiments and engineering projects. We make crafts. We also study Japanese. We haven't spent all of our funds and we aren't neglecting any areas of study. My student is thriving. PE is part of why he is thriving. Please continue to support EFA fund use for homeschoolers and give homeschool parents qthe freedom to customize their education to each child.

Sincerely,
Erika Glenn

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

A homeschool student is not prohibited from participating in competitive sports and may do so through a program outside of a public school or at his or her resident public school under A.C.A. § 6-15-509 commonly referred to as the Tim Tebow law.

Commenter Name: Hannah Senn, Homeschool Parent, 12/9/2025

Comments: I am writing to request that EFA funds continue to be allocated for homeschool sports. I have homeschooled for over 20 years, and this is our first year with the EFA funds. I am using the funds to allow my daughter to play basketball with the Little Rock Homeschool group titled Flames. We have used the EFA funds to pay for her registration fee and uniform.

Team sports are an important part of a child's educational experience. Team sports help children develop self-discipline, receive instruction, and work as a team to accomplish a goal. These are vital skills that will be used throughout life. Sports also help children learn to lose and to win. It teaches them that sometimes being a backup player is important. Our young people need to learn these lessons.

Why would homeschoolers not be able to use these funds for this purpose? My daughter's team has played against three different public schools this year. (Morrilton, Clinton, Lisa North). Each time we have walked into large arenas with state-of-the-art scoreboards and locker rooms. Public school kids have access to these gyms for practice and games. For years, my taxes have paid for these facilities. I recognize that I am forfeiting this right by homeschooling my children, but it does seem inequitable not to allow homeschoolers to have a mere 25% of their funds to cover the costs of team sports. We are not asking for gyms or coaches; we would like our registration fees to be covered.

We have appreciated the EFA funds this year. Receiveing the funds has been a huge blessing to our family. Thank you for allowing homeschooling to be part of school choice.

Sincerely,
Hannah Senn
501.366.6916

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding

expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

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Commenter Name: Naomi Bennett, Homeschool Parent, 12/9/2025

Comments: Dear Sir/Madam,

I would like to request that you do not take away or cut funds for our children's extra curricular activities.

As it is, the 25% only adds up to about $400-$600 per quarter. That money is useful for our field trips, community sports registrations, and community center homeschool activities. If that money is taken away, that will put a strain on a lot of parents. Also it has given more kids the opportunity to play sports, go on field trips or homeschool community physical activities that are much needed. If you decide to keep the extra curricular funds but lower the percentage to 10-15%, I think that would be more acceptable than cutting it completely out.

I totally disagree with Mr. Steven Long comments,

"If you're spending 25% on extracurricular and physical education, that does not leave a lot of other expensive subjects."

The 25% is a small amount of the total that is received throughout the 4 quarters. That leaves plenty of money for each quarter to buy the extra things that are needed.

Thank you for your time and hard work,
Naomi Bennett

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

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Commenter Name: Cynthia Howell Oman, 12/9/2025

Comments: Hello to the Arkansas Board of Education and the Arkansas Division of Elementary and Secondary Education,

Please alter the rules for the Education Freedom Account program to require that participating private schools and home schools give their students the Arkansas Teaching, Learning and Assessment System exams, and report the results, just as traditional and charter public schools must do.

A reported 46,767 students are participating in the voucher program this school year at an anticipated state cost of more than $326 million. Most participants can receive up to $6,864 per student per year. Students who were in a smaller pre-existing voucher program are eligible for $7,627 per year.

Requiring private and home school students to take the ATLAS tests would give all Arkansans a minimal, but at least a common, statistical basis for comparing public and other types of schools.

The ATLAS tests in English/language arts, math, science, algebra I, geometry and biology, are high-stakes exams for public school students, their schools and school districts.

— The results show individual and collective student achievement and year-to-year academic growth.

— The ATLAS results determine whether public school third-graders are eligible for fourth grade.

— ATLAS results factor into the annual A-to-F letter grades for public school campuses and for each district.

An A-graded school has bragging rights and can receive state financial awards for employee bonuses and/or equipment purchases. But the schools and districts with grades deeper into the alphabet don't get the applause and can be singled out for intervention from state educators. And their students are given a priority for voucher access to a private or home school.

Even the shine of a public school campus with a high letter grade can be masked by a lower grade applied to its overall school system.

Private and home school students can now opt to give the ATLAS tests — kudos to four small school systems that did so last spring. But, most private and home schools pick among several nationally standardized exams and report those results to state officials.

As a result, taxpayers get no apples-to-apples comparison of public to private education organizations, nor can there even be comparisons among private and home schools.

In return for the more than $326 million in taxpayer money the state should mandate the ATLAS tests in all voucher-accepting private and home schools. Private, home schools and even public schools would not be prevented from also giving nationally standardized tests, if desired.

The section on testing starts on page 41 of the proposed rules: https://dese.ade.arkansas.gov/Files/6CARpt.35-_Agency_Draft_-_PC1_Legal.pdf

Thank you for your consideration!
Cynthia Howell Oman

Division Response: Comment considered, no changes made. The comment asked that all EFA participants be required to take the ATLAS test administered in public schools. This is a policy decision which is outside the scope of this proposed amendment to the rule.

Commenter Name: Clint & Tammy Goode, Homeschool Parents, 12/9/2025

Comments: Dear Rules Committee,

I would like to communicate my appreciation for your hard work to continue to refine the rules that govern the EFA that so many Arkansas families benefit from.

The Learns Act is a huge blessing to our family and my wife and I are grateful for the financial help to use toward the homeschool education that our children are receiving.

I have heard that there is a potential change in what the funds can be used for involving team sports.

This would be a sad update to the EFA for our family as it has been incredibly helpful for us to be able to afford allowing our children to participate in team sports and to grow in their character and physical fitness.

We have used it for our son to play soccer in the local christian school in town and for our other son to play basketball with the Little Rock Flames and for another son to play flag football in a local league.

For us-- the huge blessing is that the EFA is able to help with the registration for those teams. It will likely save us close to $2000.00 total (we have five children) by the end of the year so that our children can learn how to compete, enjoy the various aspects of team sport, and learn about

working with others to accomplish a goal. Team sports is not the only part of our children's education but it is a vital part of how they are shaped in their character and physical health.

We will still try to have our kids do team sports, but if the benefit of the EFA is removed for this aspect, it would be more difficult to pull off.

I do not want to go on and on about this. I do find it to be confusing (or inconsistent) that a family that decided to use these funds to send their child to a private school would be able to use these same funds for their child to participate in team sports while a homeschool family would no longer have that same privilege.

With great humility I urge you to consider not fully removing this funding ability for team sport participation among homeschool families. Please reconsider this.

I am certain that many others would have similar feelings.

Thank you for all that you do. I know you have difficult decisions to make and will be praying for your team as you work on these matters.

Blessings to you,

Clint & Tammy Goode
(*proud parents of Emma, Haddon, Jack, Lincoln and Eliza*)
979-236-1113

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

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Commenter Name: Shannon Speake, Parent, 12/9/2025

Comments: To whom it may concern,
I am an Arkansas parent who is very grateful for the Educational Freedom Account (EFA) program and the expanded opportunities it provides for families such as my own. I am writing to express

concern about the proposal to remove team sports from approved EFA expenses and to respectfully ask that this change be reconsidered.

The stated purpose of the EFA program is to provide families with broad educational options that meet the needs of their children. Team sports clearly align with that purpose. In Arkansas public schools, athletics are part of the educational experience, contributing to physical education, teamwork, ledership, discipline, character development, and social-emotional growth.

Excluding team sports while allowing other physical-education expenses creates an arbitrary distinction with no clear educational rationale. If physical education is recognized as an educational need, then structured team sports should not be treated differently from other approved activities.

The EFA program already includes an annual spending cap, which prevents excessive or improper use of funds. This cap provides sufficient fiscal protection without the need to selectively prohibit specific educational activities such as team sports.

Many states with similar ESA programs—including Indiana, Arizona, and Florida—explicitly allow team sports as eligible expenses, recognizing their educational value and contribution to child development.

Removing team sports from EFA eligibility would unnecessarily restrict parental choice and conflict with the program's stated purpose, while public-school students continue to receive athletics as part of their education.

For these reasons, I respectfully urge you to keep team sports eligible within the EFA program so Arkansas families can continue choosing the educational experiences that best meet their children's needs.

Thank you for your time and consideration.

Shannon Speake
Bonanza, AR

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

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Commenter Name: Kristen Colton, Homeschool Parent, 12/9/2025

Comments: I am very grateful for the funds that are allocated for homeschoolers. I take my homeschooling very seriously. I use an accredited program, and have had 2 of my 8 children be awarded national merit finalists. To, that end I would like to express concern over the new rules to remove extra curricular funding.

We are a large, one income family. As a result we don't have a lot of extra money to give our children experiences. This year, as a result of the funds, my children are taking horse riding lessons.

One might question how this helps them and forms them. To that end, I would reply that there are many benefits. First of all, horse riding requires use of all the core muscles as well as the leg muscles and upper back. It takes strength to sit upright in a horse for an hour! The horse also senses the child's body language. Thus, riding a horse requires a child to control his/her emotions in order not to spook the horse. Horse back riding also gives a child a great sense of self and confidence. It takes confidence and belief in one's self to be able to order a large animal around and it also require courage to ride on a horse that is so tall. In addition, my child is learning how to take instruction from someone other than me, and is socially interacting with other children during the lesson. Two things that are essential for homeschoolers.

I also would like to state that I feel the money needs to continue to be allocated for field trips. I have signed up for 4 shows at the Walton Arts center this year for my children. It is not a huge expense, but I feel very worthwhile for them. They have heard the symphony, will see dancing, and a play-all events that typical school children get to do. Further, my tax dollars are paying for those children to attend. It only seems fair that I should have the same opportunities.

I have homeschooled in other states and am very happy with the way homeschooling is treated here in AR. It is a very friendly homeschooling state. The legislature recognizes that the parents are the primary educators of their children, which is a truth I hold dear to my heart. They have been more than generous in giving us the EFA money. I am saddened by reading that some people have abused it. I think that if the legislature wishes to change funds for extra curricular they could begin by not paying for the equipment and transportation, but only pay for the events themselves. I feel this would be more than fair since public school families don't get soccer shoes bought for them, or transportation reimbursed to their games.

Please consider carefully what the benefits are and how homeschooling families are fortified by extra curricular opportunities.

Kristen Colton

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding

expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

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_____

Commenter Name: Heaven Harwell, Homeschool Parent, 12/9/2025

Comments: To whom it may concern,

I enrolled my children in the Arkansas EFA program in reliance upon the program's published guidelines at the time, which explicitly permitted the use of funds for extracurricular activities. I entered this agreement in good faith and have already allocated EFA funds based on the criteria in effect at the time of acceptance. Changing these terms mid-year constitutes a breach of the implied agreement between families and the State, undermining the contractual understanding upon which we based our enrollment decisions.

As a homeschooling family, we intentionally avoid placing our children in public school sports programs. My children have never been exposed to many of the social dynamics present in public school environments and I do not want to introduce them to situations where bullying, negative influences, or lack of social compatibility could occur. Homeschooled children do not have the same daily opportunities to bond with public school teammates, which can create exclusion and discomfort.

Public schools have the authority to determine how their funding is used for sports programs. Homeschool families should be afforded the same ability to direct EFA funds toward the extracurricular activities that best serve our children.

The types of activities my children participate in (such as ninja warrior classes) are not offered in public schools. These activities support their mental, emotional, and physical development in a positive, non-competitive way, which aligns with our educational philosophy. At the time I enrolled in the EFA program, I was explicitly assured that no mandates or restrictions would be placed on my choice of curriculum. These extracurricular activities are an integral part of our curriculum and the newly proposed limitations directly conflicts with those original terms.

Our goal is for our children to build friendships with other homeschooled peers through activities designed for homeschool families. We did not join the EFA program with the expectation that participation in public school based extracurriculars would be the only funded option, nor is that something we want for our children.

Many families rely on EFA funding to keep their children enrolled in extracurricular activities, based on what we understood to be a binding agreement with the State that these activities would be supported. Eliminating this funding would, in effect, exclude numerous children from the very programs that promote physical health, mental well-being, and positive social development.

I am therefore seriously concerned about the proposal to alter the allowable uses of EFA funds mid-year, after families have already entered into what is functionally a binding agreement with the State. Implementing substantial rule changes after parents have relied upon the original terms raises significant questions of detrimental reliance, breach of implied contract, and procedural fairness. These unilateral modifications place families in an untenable position and raise legitimate concerns about whether parents would have the right to withdraw from the program, decline testing requirements, or even pursue legal remedies should the State enforce new restrictions that conflict with the conditions we agreed to at the time of enrollment.

I respectfully urge the department to thoroughly assess the full scope of these consequences before adopting any policy changes that would unnecessarily restrict children's access to these essential developmental opportunities.

- Heaven Harwell (Graves)

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

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Commenter Name: Lauren Schluterman, Homeschool Parent, 12/9/2025

Comments: Regarding public comments on the EFA rules of restriction on sports for homeschooled students. I homeschool four children ages 6,8,10,11 and are very active in local sports.

Athletic activity is a very important aspect of a child's development, regardless whether public, private or homeschooled. Daily physical activity is crucial for overall health, boosting brain function, strengthening bones/muscles, managing weight, reducing depression, and improving mental well being. Group sports improve social skills, ledership, and critical thinking.

I strongly encourage you to continue to financially support extracurricular sports with EFA funds. I pay my share of Arkansas state tax for my family of six and we should be able to access these funds just as public and private schooled children are able to. Every child should have the opportunity to participate in athletic endeavors without the burden of the fees, equipment, uniforms, etc.

Thank you for considering my commentary.

Kind Regards,

Lauren Schluterman
laurenschluterman@Gmail.com

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

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Commenter Name: Katie Long, 12/9/2025

Comments: To whom it may concern:

I appreciate you giving us a chance to provide feedback on the EFA funding of sports and extra-curricular activities. Too many people today live inactive lifestyles, and developing the self-respect of one's own body at an early age is so important for long-term health and fitness.

I truly hope you will continue to allow funding for not only team sports, but also activities that reach young people In non-traditional sports such as skating, dancing, riding, swimming, etc. I realize that horseback riding is among the more controversial aspects of this funding, but it is an international Olympic sport with so many benefits.

Not only is horseback riding excellent exercise, it develops riders motor skills and posture, and improves their confidence and trust as they gently guide an animal through my requests.

For kids who don't naturally gravitate toward "ball sports" or who are "loners" comforted only by animals, these intuitive horses really help draw these young people out of their shells and prevent the depression and destructive behaviors often seen in teens struggling with life changes.

Students also enjoy the camaraderie of being around other like-minded individuals, which helps them feel less alone. Those struggling with ADHD, Autism, Aspergers, etc find something in common with other horse lovers, bringing them a sense of belonging and understanding.

Horses can be a challenge as well – helping develop understanding of their behavior, and larning to be responsible for their actions and behaviors in response to the horses' behaviors.

Again I appreciate you allowing us to share our feedback!

Katie Long
Sent from my iPhone

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

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Commenter Name: Lynda Pruitt, 12/8/2025

Comments: Please make everyone accountable for funds spent and require the same testing for all.

Sent from my iPad

Division Response: Comment considered, no changes made. The comment opposes the statutory requirements of the program established in A.C.A. § 6-18-2501 et seq. and implemented by this rule. Consequently, the comment's concerns are outside the scope of rulemaking.

Commenter Name: Meagan Phillips, Homeschool Parent, 12/8/2025

Comments: I am a parent of two children who currently receive EFA funds. My son and my daughter both have complex medical needs that made public school not an option for us. We are so thankful for the opportunities they have had this year thanks to EFA funding.

I have been hearing about the proposed changes to the funding to what could be covered with extracurricular activities. Both of my children have greatly benefited from their extracurricular activities this year.

They have been able to participate in a P.E class with other homeschoolers where they have been able to make friends they otherwise would not have met and to learn a new sport each week. Public school has P.E every week, and I feel like this class is a perfect substitute for that. The experiences and knowledge they have earned from this class is not something I could replicate at home.

A huge benefit to the EFA funded extracurricular opportunities is that many local businesses have been able to open up extra homeschool classes. Besides helping our local economy and providing more class times for us, I see a big advantage in this for kids with special needs and medical concerns. These classes are often smaller, and usually contain only homeschool children. My daughter had an autoimmune disease that is triggered if she gets sick. These classes have allowed her to be able to have these experiences and learning opportunities with a lessoned risk of getting sick from the larger group sized class and with kids bringing in more sickness from the public schools. My son is neurodivergent, and smaller homeschool classes have made him feel much more confident in participating. I am afraid if funding does not cover these classes that local businesses will not be able to keep these extra classes open.

Extracurricular activities for our homeschoolers not only provide instruction and learning but provide valuable social situations. Our children are learning problem solving and team work skills during these classes along with learning other skills that will continue with them for a lifetime. I value each extracurricular class they have been able to attend this year and hope that the opportunities that were available for them this semester continue.

Thank you,
Megan Phillips

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

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Commenter Name: Alexandrea Riggan, 12/8/2025

Comments: Governor Sanders,

I respectfully request your ledership in ensuring that physical education and sports programs remain eligible for EFA funding for homeschool students.

Physical education is not an optional luxury. It is an essential part of childhood development, and removing access to organized physical activity will only worsen the already serious health challenges faced by children in Arkansas.

Arkansas Children Already Face a Health Crisis

According to the CDC, Arkansas consistently ranks among the highest in the nation for childhood obesity, with nearly 40% of children ages 10–17 classified as overweight or obese. The Arkansas Department of Health has also reported that lack of physical activity is one of the leding contributors to chronic illness later in life.

Reducing or eliminating EFA support for physical education will only widen this gap and place homeschool children—who already rely heavily on parent-funded opportunities—at an even greater disadvantage.

PE Should Not Be Categorized With Field Trips

Physical education is a structured and necessary part of a child's academic and developmental growth. Categorizing PE with field trips is inappropriate and harmful. Field trips can be (and often are) misused as a form of vacation or entertainment.

Physical education, by contrast:

• Builds healthy lifelong habits

• Promotes cardiovascular health

• Supports mental and emotional well-being

• Reduces behavioral issues and improves focus

• Reinforces discipline, perseverance, and self-confidence

There is no comparison between the two categories, and funding for PE should not be punished because some families misuse field-trip allowances.

Sports Participation Benefits Child Development

Team sports offer benefits that extend far beyond physical activity:

• Social interaction and relationship building

• Cooperation and teamwork

• Learning to follow instructions and resolve conflict

• Confidence development

• Responsibility and commitment

• Exposure to healthy peer environments

Arkansas children already struggle with sedentary lifestyles and lack of structured activity.

Removing access to sports opportunities for homeschool families will only amplify these issues.

Equity Across All Arkansas Students

If homeschool students are expected to lose physical education funding—despite the well-documented health, social, and academic benefits—then by that same logic, public school athletic programs should also be held to the same standard.

Yet no one is proposing eliminating sports teams, football programs, or athletic budgets in public schools. It is inequitable to remove opportunities from homeschool students while public schools retain fully funded athletic departments.

Homeschool students deserve equal investment in their physical, social, and emotional development.

A Request for Thoughtful Revision

I respectfully ask that the Board reconsider the proposal to eliminate EFA-funded physical education and sports participation. A more productive and child-centered approach would be to:

• Separate physical education from field trips as an independent, protected category.

• Maintain eligibility for PE, sports teams, athletic classes, and physical-development programs.

• Ensure that EFA students have equitable access to the same developmental opportunities offered in the public school system.

Physical education is not optional. It is foundational to the health and well-being of children in

Arkansas. I ask you to protect this essential aspect of childhood development and ensure that homeschool families are not unfairly penalized.

Thank you for your time and consideration.

Blessings in Christ Jesus,

Alexandrea Riggan
Fayetteville, AR

Email: alexlriggan@gmail.com
Phone: 501-762-4708

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

A homeschool student is not prohibited from participating in competitive sports and may do so through a program outside of a public school or at his or her resident public school under A.C.A. § 6-15-509 commonly referred to as the Tim Tebow law.

Commenter Name: Courtney Smith, 12/8/2025

Comments: Hrllo, I'm writing to express my concern regarding any potential reduction of EFA funds for homeschool athletics and field trips.

These opportunities are a vital part of our children's education. Athletics teach teamwork, discipline, and confidence, while field trips provide hands-on learning that simply can't be replicated in a workbook. For homeschool families, these programs help bridge the gap between home education and community engagement. They allow our kids to learn, grow, and connect with peers in meaningful ways.

Cutting EFA funding for these activities would significantly limit access for many families who rely on this support. Homeschool parents already take on the full responsibility of providing academic education, and these funds ensure that our children can also benefit from enrichment experiences that support their physical, social, and emotional development.

I respectfully ask that you reconsider any plans to reduce or eliminate funding in these areas. Maintaining EFA support for athletics and field trips directly benefits our children, our families, and our broader community.

Thank you for your time.

Sincerely,
Courtney Smith

If you want it more urgent, more emotional, shorter, or more formal, I can revise it!

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

A homeschool student is not prohibited from participating in competitive sports and may do so through a program outside of a public school or at his or her resident public school under A.C.A. § 6-15-509 commonly referred to as the Tim Tebow law.

Commenter Name: Leisha Aaron, 12/8/2025

Comments: Hello,

I'm writing in regard to the proposed changes for sports/extracurricular activities for EFA users. This 25% funding allows our children to participate in team sports/martial arts that we would otherwise not be able to do. I sincerely ask you to keep the guidelines as is. We greatly appreciate the opportunity to use EFA funds and it has enriched our homeschool experience.

Sincerely,
Leisha Aaron

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents

have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

A homeschool student is not prohibited from participating in competitive sports and may do so through a program outside of a public school or at his or her resident public school under A.C.A. § 6-15-509 commonly referred to as the Tim Tebow law.

Commenter Name: zhazhkaya@gmail.com, Parent, 12/8/2025

Comments: Good morning,

I want to respectfully request consideration to continue funding the team sports as physical education. My boys do hockey as physical education. The classes and gear are quite expensive for that sport. But my boys find their identity in it, and as homeschoolers they get formal instruction, cooperation skills, and most of their social interactions in the team settings. It is also great for healthy physical development.

Thank you for the incredible opportunity that you provided for us!!! We feel very blessed to get the EFA funding this year!

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

A homeschool student is not prohibited from participating in competitive sports and may do so through a program outside of a public school or at his or her resident public school under A.C.A. § 6-15-509 commonly referred to as the Tim Tebow law.

Commenter Name: Chelsea Ewing, Homeschool Parent, 12/8/2025

Comments: Dear Arkansas Department of Education,

Thank you for the opportunity to submit public comment on the proposed rules for the Arkansas Children's Educational Freedom Account (EFA) Program. I am a homeschool parent and current EFA participant, and I am grateful for the support this program provides to families like mine. I am writing to share several concerns about the current draft rules and how they may affect homeschool students and their families.

1. Prohibition on EFA funding for team and club sports

In the proposed rules, the definition of "Extracurricular activity" in 6 CAR § 35-102(12)(B) explicitly excludes "team sports or club sports, whether recreational or competitive," along with equipment, registration fees, travel costs, dues, and other associated costs.

State law already limits EFA spending on extracurricular activities, including sports, to 25% of a student's annual EFA funding. Moving from a capped allowance to a complete prohibition goes beyond what the statute requires and significantly narrows the program's flexibility for families. Team sports provide real educational value in the form of discipline, teamwork, ledership, and physical health. Public schools routinely fund sports and similar activities with state money, but homeschool families using EFAs would be barred from using even a limited portion of their funds for the same types of opportunities. This seems inconsistent with the stated purpose of the program in § 35-101: to "provide Arkansas families with more educational options for their children as they seek educational solutions and curricula that fit the needs of their families."

I respectfully request that the Department revise § 35-102(12)(B) so that EFA funds may continue to be used for team and club sports within the existing statutory 25% cap for extracurricular activities, rather than imposing a complete ban.

2. Documentation burdens for extracurricular and co-curricular activities

Under 6 CAR § 35-111(a)(2)(G)–(H), parents whose expenses are denied for co-curricular courses or extracurricular activities must submit "additional documentation or clarifying information" within a short time frame to prove that the activity meets the rule's detailed definitions.

It is unclear what specific documentation ADE expects from parents in these situations. In practice, this could mean parents are expected to provide lesson descriptions, objectives, standards alignment, or proof that the activity is not "primarily recreational." Public school parents are not required to submit anything comparable for their children to participate in band, choir, or sports.

This creates an unequal standard in which homeschool families must justify the educational value of activities that are automatically accepted when offered in a public school setting. I respectfully ask that ADE clarify what "additional documentation" entails, and ensure that homeschool families are not subject to heavier paperwork requirements than public school families for comparable student activities.

3. Transaction processing and communication delays

The proposed rules also add complexity to how expenses are reviewed by introducing different handling based on expense type (such as co-curricular, extracurricular, or reimbursement-only expenses). In my own experience, this has led to confusing and inconsistent processing.

For example, I emailed with questions about my account on November 11, followed up a week later, and did not receive any response until November 24—thirteen days after my initial inquiry.

By that time, all the pending expenses in my account had been approved. Some expenses seemed to be approved more quickly than others without a clear reason.

For families depending on timely approvals to enroll students in classes or purchase curriculum, these delays are stressful and disruptive. I respectfully request that the Department:

- Clearly state the expected timeline for email responses and expense approvals,
- Clarify whether expenses are processed strictly in the order they are submitted, and
- Explain how different types of expenses (such as extracurricular or co-curricular requests) are prioritized.

Having transparent and predictable timelines would greatly improve parents' ability to plan their children's education. Currently, I do not believe that the inital publicized timeline is being followed, which creates stress for EFA account holders.

4. Academic growth monitoring and students with disabilities

In 6 CAR § 35-106(d**)**, the Department reserves the right to remove a student from the program if they "consistently fail to demonstrate academic achievement or growth." However, the rules do not specify:

- What assessments will be used,
- What constitutes sufficient "growth," or
- How expectations will be adjusted for students with learning disabilities or other special needs.

Many students with disabilities do make meaningful academic progress, but their growth may be measured from their current functional or instructional level rather than from a traditional grade-level standard. Without clear guidance, there is a risk that students who are genuinely progressing—just at a different pace—could be penalized or lose access to their EFA.

I respectfully request that ADE clarify:

- Which tests or assessments will be used to measure growth,
- Whether growth will be measured from the student's actual current level rather than only from grade-level benchmarks, and
- How students with disabilities and their families can provide documentation (such as evaluations, IEPs, or equivalent plans) to demonstrate appropriate progress without being unfairly removed from the program.

5. Technology purchases over $1,000 and CTE access

The proposed rules in § 35-102(26)(Q)(iv) prohibit technology purchases over $1,000 unless a "qualified professional" deems the item necessary for the student. While I understand the desire to prevent misuse, this cap creates serious issues for students enrolled in career and technical education (CTE) pathways.

High-quality tools for fields such as:

- Photography (professional cameras and lenses),
- Video production and editing (computers that can handle industry-standard software),
- Audio production, design, and other CTE programs

often cost more than $1,000. These are not luxury items; they are professional tools that students need if they wish to pursue serious training or industry certifications. In many cases, these purchases are one-time investments that will last for years, whereas cheaper alternatives may not meet course requirements or may fail quickly.

Public school CTE programs regularly purchase such equipment with public funds without requiring families to obtain outside professional declarations of "necessity." I respectfully request that ADE reconsider the $1,000 cap or create a clearer, more accessible pathway for parents to purchase higher-end educational tools tied to recognized CTE courses, without needing a separate third-party professional statement in every case.

6. Expanded oversight of homeschool curriculum and testing

As a homeschool parent, I understand and accept that EFA participation comes with additional accountability, including annual standardized testing in all grades for EFA students. However, I am concerned that the proposed rules may extend oversight beyond what Arkansas law currently requires for homeschoolers.

Arkansas homeschool law requires standardized testing in certain grades (traditionally 3rd through 10th), but it does not require homeschool families to:

- Report or submit curriculum to ADE, or
- Meet specific curriculum requirements aligned with public or private school standards.

Under the EFA rules, especially § 35-107(d)(3) and related sections dealing with full-time student-facing providers, it appears that homeschool parents may be expected to provide more documentation, adhere to additional subject requirements, and be evaluated more like participating schools or formal service providers.

I have no objection to my children taking standardized tests as a condition of receiving EFA funds. My concern is that requiring curriculum reporting or additional documentation from homeschool parents would effectively create a new layer of regulation for EFA homeschoolers that does not exist for other homeschool families under Arkansas law.

I respectfully request that ADE clarify the extent of curriculum and documentation requirements for homeschool families using EFAs and ensure that participation in the program does not unintentionally undermine homeschool autonomy beyond what is authorized by statute.

7. Limitations on Private Fine Arts and Athletic Instruction (Section T)

Section (T) also creates barriers for homeschool families whose children participate in fine arts or athletic programs offered by private instructors. My daughter takes dance and gymnastics classes through a private provider, which play an important role in her physical development, discipline, and long-term training goals. Under the proposed rules, because these programs are not offered by a public school, they would no longer qualify as co-curricular expenses—even though they meet the program's own definition of structured learning with clear educational and developmental objectives. This limitation effectively excludes high-quality private instruction and restricts families to using only public school–based programs, even when a public school does not offer an equivalent course or when a private program better meets the child's needs. This contradicts the intent of the EFA program to expand educational options for families. I respectfully request that ADE revise Section (T) to allow co-curricular funding for private fine arts, athletic, or developmental programs that meet the same instructional criteria required of public school offerings.

I appreciate the Department's work in implementing the Arkansas Children's Educational Freedom Account Program and your willingness to hear from families directly affected by these rules. My hope is that the final rules will reflect the program's intent: to expand educational freedom and options for Arkansas families, including homeschoolers, while maintaining accountability in a way that is fair, clear, and workable.

Thank you for your time and consideration of these concerns.

Sincerely,
Chelsea Ewing
Homeschool Parent & EFA Participant
Nashville, Arkansas

Division Response: Comment considered, no changes made.

Regarding the comment related to team sports, the comment is understood to oppose the policy established by this proposed amendment prohibiting the use of EFA funds to pay expenses related to team sports. This policy is proposed in order to ensure EFA funds are used to further the academic development of the participating students.

A change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

A homeschool student is not prohibited from participating in competitive sports and may do so through a program outside of a public school or at his or her resident public school under A.C.A. § 6-15-509 commonly referred to as the Tim Tebow law.

Regarding the comment related to documentation for extracurricular and co-curricular activities, this type of documentation is necessary to make sure that expenses are compliant with the rule.

Regarding the comments related to academic growth monitoring and students with disabilities and transaction processing and communication delays, these comments are outside of the scope of this rulemaking.

Regarding the comment related to technology purchases over $1,000 and CTE access, the language which is referenced by the comment is existing languages which is not modified by the proposed amendment.

Regarding the comment related to the commentor's perceived expanded oversight of homeschool curriculum and testing, the division notes that the proposed rule amendment does not establish new requirements related to curriculum or testing. The only need an EFA parent would have to provide curriculum would be in the context of demonstrating that an expenditure was necessary for the students' education.

Commenter Name: Suzanne Seale, 12/8/2025

Comments: Dear Members of the Arkansas Legislature,

I am writing to respectfully urge you to **oppose the proposed rule change** that would remove athletics and other extracurricular activities from reimbursable LEARNS expenses.

Currently, LEARNS includes a **25% cap on sports and extracurricular reimbursements**, a reasonable limit that still allows families to support meaningful physical activity for a student throughout the school year. Removing this eligibility entirely would deny families access to opportunities essential to a well-rounded education.

Arkansas mandates physical education in public schools, and many districts do allow homeschool students to participate in school athletics. However, those students are not allowed to

simply join the after-school sport. Districts commonly **require homeschoolers to enroll in a daily school class or an extracurricular course such as "Health" or "Athletics" (during the regular school day) in order to participate.**

For example, a homeschool student wanting to run cross country may be required to attend an 8:00 a.m. "Health" class, even though all practices and meets occur before or after school. This requirement creates a significant barrier for homeschool families—one that LEARNS funding can offset by covering extracurricular expenses outside the public-school system. Eliminating eligibility for sports-related expenses leaves these families without any workable path to meet participation requirements.

This issue is even more concerning considering Arkansas's child health statistics. According to the Annie E. Casey Foundation's 2025 KIDS COUNT Data Book, Arkansas ranks **45th in overall child well-being and 47th in child health**. KARK News recently reported findings placing Arkansas **3rd in the nation for overweight and obesity**, with especially high rates of physical inactivity and poor nutrition. At a time when our state faces escalating childhood health challenges, we should be **expanding access** to physical activity—not restricting it.

Sports and extracurricular options supported through LEARNS can help combat these trends by keeping students active, engaged, and connected to healthy peer groups. This includes recreational and competitive activities, with reasonable expenses such as:

- Equipment
- Registration fees
- Travel
- Equipment rental
- Club or team dues

Another issue with the proposed rule is that **private school students using LEARNS will still have full access to school athletics**, because those opportunities can be included with their tuition (which LEARNS covers completely). Only **homeschool students** would be left unable to use LEARNS funds for athletics and extracurriculars, despite facing stricter participation barriers.

For our family, LEARNS hasn't been perfect, but it has provided essential flexibility to cover curriculum, instructional materials, and a balanced mix of co-curricular and extracurricular activities that support academic, physical, and social development. Removing athletics from eligibility would be a major step backward.

I respectfully urge you to **retain athletic and extracurricular eligibility under the existing 25% cap**, ensuring that all Arkansas students—public, private, and homeschool—have access to the physical activities that support health, discipline, and well-rounded growth!

Thank you for your time, consideration, and service to Arkansas families.

Sincerely,

Suzanne Seale

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

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Commenter Name: Beth Butler, Homeschool Parent, 12/8/2025

Comments: Dear Arkansas Department of Education,

I am asking you to please reconsider your position on removing PE, sports, and extracurricular funding for homeschool EFA students. This decision feels deeply unfair and disheartening to families like mine.

The Legislature has already reduced EFA amounts in ways that limit what we can afford for sports and extracurricular activities. Why limit this even further? It makes no sense to give families "freedom" on paper, then take away the very opportunities that many children rely on—opportunities that private school EFA students would still receive in full.

The state has already appropriated this money for our children's education. Homeschool families simply want the same choices and the same respect as every other student in the program. Most of us do not spend anywhere near the full EFA amount on curriculum alone; the remaining funds allow our kids to participate in meaningful, often costly activities like team sports, fitness programs, electives, and coaching. Removing access to these experiences takes away not just funding—it takes away opportunities, growth, friendships, and confidence.

Please don't create two levels of EFA students. Please don't punish families simply because we chose to homeschool. Our children deserve the same chance to learn, develop, and thrive.

Thank you for taking the time to hear our concerns.

Sincerely,
Beth Butler

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

A homeschool student is not prohibited from participating in competitive sports and may do so through a program outside of a public school or at his or her resident public school under A.C.A. § 6-15-509 commonly referred to as the Tim Tebow law.

Commenter Name: ddgd.three@gmail.com, Homeschool Parent, 12/8/2025

Comments: Good morning,
I am writing concerning the proposed amendments to the EFA rules, specifically the funding changes to the extracurricular activities. Removing, limiting, changing and prohibiting funding to extracurricular activities would be detrimental to this program. There are thousands of students in the Arkansas EFA program who benefit from sports and other extracurricular activities, just as thousands of students who are in Arkansas public school are allowed to benefit from. Taking away that opportunity for those who are in the EFA program is harmful, damaging and unfair to those Arkansas children. Not to mention, this would begin a very slippery slope within this program. This program has benefited countless children in Arkansas, and by changing rules to extracurricular activities after only three years of the program initiation, where will the line be drawn in other restrictions and changes within the program? All children, regardless of education location or decision making on how or where a child is educated, need to be given the same opportunities. Homeschool children do not have the same opportunities as public school children do when it comes to many areas, but with the EFA program, many of these opportunities have been returned to homeschool children. By removing, limiting, restricting, changing, and/or prohibiting any use of funds of the EFA program concerning extracurricular activities would be reverting back to unequal opportunities. Extracurricular sports are a valuable and necessary part of a students education. Team sports, including baseball, basketball, dance, cheerleading, and gymnastics, just to name a few, are vital piece of the EFA program.
Please consider the effect this decision would have on a child's life and education before continuing moving forward with these changes to the EFA rules.
Thank you,
a concerned homeschool parent and resident of Arkansas
Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding

expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

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Commenter Name: Jeremy McNabb, Homeschool Parent, 12/8/2025

Comments: Dear Arkansas Department of Education Rules Review Team,

My name is Jeremy McNabb, and I am a homeschool parent here in Arkansas who is gratefully utilizing the Education Freedom Account (EFA) program created by the LEARNS Act. I am writing to offer respectful public comment on the proposed EFA rules posted at https://adecm.ade.arkansas.gov/Attachments/6CARpt.35-EFA_Program-_Public_Comment_Draft_164210.pdf.

While I appreciate the Department's work to clarify and improve the program, I have deep concerns about the language on page 5 under the definition of "Extracurricular activity," which states that "registration fees, equipment, dues, and any costs associated with club and team sports cannot be paid for with EFA funding." This complete prohibition exceeds the 25% cap already established in state law and, if adopted, would significantly harm homeschool students and families.

Team and club sports are far more than recreation for homeschooled children. Team and club sports are often the primary avenue for regular, structured social interaction and group learning. Participation teaches communication, ledership, teamwork, time management, resilience, goal-setting, problem-solving, responsibility, and countless other life skills that prepare young people for adulthood and the workforce. These are precisely the kinds of formative experiences that parents of homeschool students actively seek out, often at considerable personal effort and expense.

Encouraging homeschool families to involve their children in group activities (especially team sports) benefits not only the individual child and family, but the State of Arkansas as a whole. When our students learn how to collaborate, persevere through setbacks, led peers, and contribute to a shared goal, Arkansas gains better-prepared citizens, employees, and community members for the future.

By completely prohibiting the use of EFA funds for team and club sports costs, the proposed rule removes an important incentive and practical support for families who already value these

experiences. Rather than empowering parents to provide the well-rounded education envisioned by the LEARNS Act, the rule erects an unnecessary financial barrier that disproportionately affects homeschool students—who, unlike their public-school peers, do not have team sports funded through their educational institution.

All parties (the child, the family, and the state) benefit when Arkansas students learn the life lessons that only team sports can provide. Removing the ability to use a portion of EFA funds (within the existing 25% statutory limit) for these essential activities is inconsistent with the stated intent of the LEARNS Act to give families greater flexibility and more educational options.

I respectfully ask the Department to revise the rule so that team and club sports remain eligible expenses under the current 25% extracurricular cap, in keeping with both state law and the program's purpose of expanding (not restricting) educational opportunities for Arkansas children.

Thank you for your careful consideration of these comments and for your continued willingness to work cooperatively with the homeschool community. I am available at (501) 658-7683 if you have any questions or would like to discuss this further.

With sincere respect and appreciation,

Jeremy McNabb

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

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Commenter Name: Lola Philpott, 12/8/2025

Comments: To whom it may concern,

I have previously and rather successfully home schooled 3 of my 4 children. With that experience in mind, I would like to express some concerns regarding some of these rules governing the EFA program that may be changing and the new prohibitions on EFA funding for team sports. The provisions found on page 5 under the definition of "Extracurricular activity" are specifically what I am worried about. The language in the rules make it clear that registration fees, and any costs

associated with club and team sports cannot be paid for with EFA funding. As you may know, State law already restricts EFA spending on sports and other extracurricular activities to 25% of a students EFA funding. These new rules would go beyond state laws by prohibiting EFA money from being used for team sports at all. I find this concerning because public schools already fund sports teams with state money.

There are, of course, concerns that this complete prohibition on funding for team sports contradicts the purpose of the program to "provide Arkansas families with more educational options for their children as they seek educational solutions and curricula that fits the needs of their families."

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

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Commenter Name: Maggie Kellett, 12/8/2025

Comments: Dear Board Members,

My name is Maggie Kellett, and I am the parent of two boys, ages 7 and 9, who participate in multiple team sports. I am reaching out to express my concern regarding the proposed revisions that would remove team sports as an eligible expense for Education Savings Account funds. I respectfully disagree with this direction, and I hope you will reconsider how impactful athletics are for children—educationally, emotionally, and developmentally.

For many families, including ours, team sports are not just an extracurricular activity. They are an essential extension of our children's education. Wrestling, baseball, and other youth sports teach discipline, responsibility, teamwork, goal-setting, and resilience—skills that directly shape how children learn in the classroom and how they will function as adults. These programs also provide structure, build confidence, and keep kids engaged in positive environments that support both their physical and mental health.

Team sports help build the next generation of leders. They teach kids how to communicate, work through challenges, handle both winning and losing with character, and support one another. These are real-world lessons that simply cannot be replicated through textbooks alone. For many

students, especially young boys like mine, athletics are what inspire them, motivate them, and even give them a sense of identity and purpose.

Removing team sports as an eligible expense would significantly impact families who rely on the ESA program to give their children well-rounded opportunities. It would also unintentionally exclude the very activities that keep kids active, engaged, and connected in meaningful ways.

Thank you for your time and for the work you do on behalf of Arkansas families. I truly hope that team sports remain recognized as the valuable part of a child's education that they are.

Sincerely,

Maggie Kellett

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

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Commenter Name: Brittany Feazell, Homeschool Parent, 12/8/2025

Comments: Dear Whom It May Concern,

I hope you are doing well. I am writing as a homeschooling parent to express my support for the continued expansion of Educational Freedom Account (EFA) funding, specifically for homeschool students who participate in extracurricular activities and educational field trips.

As a homeschooling family, we are committed to providing our children with rich, hands-on learning opportunities beyond core curriculum work. Extracurricular programs—including art, music, sports, STEM workshops, and community activities—play an essential role in developing social skills, teamwork, responsibility, confidence, and real-world learning experiences. Field trips to museums, zoos, historical sites, science centers, and local businesses further deepen academic understanding by bringing lessons to life in a way that workbooks alone cannot accomplish.

Many of these activities come with costs such as admission fees, materials, uniforms, registration, transportation, and instructional fees. For many homeschool families, especially those with

multiple children, these expenses can become a barrier to participation. Allowing EFA funds to be used for extracurricular enrichment and field-based learning would ensure that homeschooled students have equal access to well-rounded educational experiences comparable to those available in traditional schools.

Supporting this use of EFA funds would:

Provide educational equity and opportunity for all children, regardless of family income or schooling method.

Encourage real-world learning that aligns with state educational goals and student development.

Strengthen community engagement and collaboration between homeschool families and local organizations.

Enhance social and academic development through diverse, hands-on learning experiences.

Homeschool parents invest a great deal of time, resources, and dedication into educating their children. Allowing EFA funds for enrichment and field-based learning would be a powerful way to support families who are choosing a customized, student-centered educational path.

Thank you for considering this important expansion of support. I appreciate your time and advocacy for Arkansas families and students. I would welcome any discussion or clarification needed regarding this request.

Yours Sincerely,

Brittany Feazell

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

A homeschool student is not prohibited from participating in competitive sports and may do so through a program outside of a public school or at his or her resident public school under A.C.A. § 6-15-509 commonly referred to as the Tim Tebow law.

Commenter Name: Robert Szkotnicki, Homeschool Parent, 12/7/2025

Comments: Arkansas Department of Education Attn: Education Freedom Accounts Program Four Capitol Mall Little Rock, AR 72201 Email: ade.efa@ade.arkansas.gov

Re: Urgent Objection to Proposed EFA Rule Changes Banning Homeschool Athletics Funding – Violation of Arkansas Constitution Article XIV and Discriminatory Overreach

Dear Secretary Jacob Oliva and Members of the State Board of Education,

As a dedicated homeschool parent in Arkansas and a full-paying taxpayer who contributes to the public school system without recourse, I write in fierce opposition to the proposed amendments to the Education Freedom Accounts (EFA) rules, particularly the outrageous ban on using EFA funds for team sports, club sports, or related athletic activities for homeschool students. This discriminatory proposal, outlined in the November 2025 revisions, slashes homeschool families' access to extracurricular funding from the current 25% cap to zero—while public and private school students face no such restrictions. It is not only a betrayal of the LEARNS Act's promise of educational freedom but a blatant violation of the Arkansas Constitution, state statutes, and basic principles of equity. I demand its immediate withdrawal, or I will join the growing chorus of families pursuing legal remedies to protect our rights.

These rules do not "fine-tune" the program; they dismantle it for the very homeschool families the LEARNS Act was meant to empower. Over 11,000 homeschool students are already enrolled in EFAs for the 2025-2026 school year, relying on these funds to cover curricula, therapies, and yes, athletics—activities that comprise up to 25% of expenditures for many families, per ADE's own data. By excluding homeschool athletics while exempting co-curriculars like arts or STEM for public schools, you are imposing a punitive, second-class status on taxpaying homeschoolers. This is not reform; it is targeted sabotage. Here are the irrefutable reasons this proposal must be rejected:

It Violates the Arkansas Constitution's Core Education Mandates (Article XIV, Sections 1 and 2). The Arkansas Constitution unequivocally requires the state to provide a "general, suitable and efficient" system of free public schools (Art. XIV, §1) and prohibits any diversion of public school funds "for any other purpose than for the respective purposes to which it belongs" (Art. XIV, §2). EFAs are derived directly from per-pupil public funding ($6,864 per student in 2025-2026), intended for a child's holistic education—including physical development, as affirmed by state education codes and medical experts like the American Academy of Pediatrics. By banning homeschool use for athletics, you are unlawfully diverting and restricting these funds, rendering the system "inefficient" for homeschool participants. This selective withholding discriminates based on educational choice, impairing the constitutional duty to ensure all children's well-rounded development. Courts have struck down similar restrictions elsewhere; Arkansas risks the same fate, with costly litigation on the horizon.

Homeschool Families Are Taxpayers Entitled to Equal Treatment Under State Law. We pay the same property, sales, and income taxes that sustain public school athletic programs—facilities, coaches, transportation, and more—yet your proposal forces us to pay twice: once in taxes for lavish public-school athletic programs we are barred from using, and again out-of-pocket for private alternatives we can scarcely afford. This double taxation is unjust and echoes the inequities Arkansas law already prohibits. Act 1469 of 2013 mandates equal access for homeschoolers to

public school extracurriculars, recognizing athletics as integral to education. Extending this logic, EFA rules must treat homeschool funds equitably; anything less is a constitutional breach of equal protection principles under the state and U.S. Constitutions.

It Defies National Trends and Ignores Homeschool Growth in Arkansas. As of 2025, 36 states plus D.C. grant homeschoolers access to public extracurriculars via “Tim Tebow” laws, reflecting a consensus that exclusion harms children and communities. Arkansas homeschoolers number over 30,000 (6–7% of school-age kids, per U.S. Census data), a figure surging with EFA expansion. These students offer untapped talent to sports rosters, bolstering programs amid declining public enrollment. Your ban ignores this, stifling collaboration and efficiency—precisely what the Constitution demands of our school system.

It Undermines Children's Health, Development, and the LEARNS Act's Spirit. State codes (Ark. Code Ann. §6-16-130) and federal guidelines emphasize physical education as essential to a “complete” education. Banning EFA funds for team sports—fees, equipment, travel—creates undue hardship for rural and low-income homeschool families, who already face barriers to private leagues. This exacerbates health disparities, with studies (e.g., CDC 2024 Youth Risk Behavior Survey) showing team sports reduce obesity and build resilience. The LEARNS Act promised freedom, not fetters; this proposal mocks that by prioritizing bureaucracy over kids.

It Invites Legal Backlash and Fiscal Waste. Recent federal suits (e.g., Faulkenberry v. ADE, 2024) have unsuccessfully attacked EFAs as diverting public funds—yet your rules now do exactly that by ring-fencing homeschool portions for non-essentials. Homeschool advocates, backed by groups like EdChoice and the Institute for Justice, are prepared to intervene and challenge this as unconstitutional discrimination. Why squander resources on defense when a simple reversal upholds the law?

For these reasons, I categorically reject this proposal and urge the ADE to: (a) Withdraw the athletics ban entirely, restoring full 25% access for homeschool extracurriculars; or, at minimum, (b) Amend to allow a 10% cap on sports funding, as suggested in public comments, with clear inclusion of PE and field trips as co-curriculars.

Arkansas homeschoolers choose this path for academic excellence, faith, flexibility, or necessity—not to be penalized. We demand the equity the Constitution guarantees: no less than public school families receive. My children deserve the same opportunity to run, compete, and grow strong as every publicly schooled child in Arkansas — no more, but certainly no less.

I call on you to act with integrity—reverse this misguided overreach.

Thank you for your immediate attention.

Sincerely,

Robert Szkotnicki Homeschool Parent and Arkansas Taxpayer

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

A homeschool student is not prohibited from participating in competitive sports and may do so through a program outside of a public school or at his or her resident public school under A.C.A. § 6-15-509 commonly referred to as the Tim Tebow law.

Regarding Article XIV, §§ 1 & 2 of the Arkansas Constitution, the requirements of this provision are fulfilled through the public school system. A parent who chooses to homeschool his or her child has elected to be responsible for his or her child's education. The EFA program is designed to support the parent with this endeavor. If a parent feels that homeschooling does not meet his or her child's needs, the parent retains the option to return his or her child to public schools at which point they will enjoy the benefits of Article XIV, §§ 1 & 2.

Commenter Name: Tina Taitano, 12/7/2025

Comments: To whom it may concern;

There is much going through the grapevine concerning the recent cuts to EFA funds available to Homeschool families. As a mother of 6 children that are finally able to enjoy just some of the same learning opportunities public school children have available to them every day, I do not understand to what degree these cuts apply.

If it is called "Education Freedom", why are the same things that have been, and continue to be covered by our tax dollars for public school children not covered to the same degree for our homeschooling families?

If I am way off target and you can help clarify these cuts and to what all they affect I would be very grateful for the information.

Thank you,
Tina Taitano
870.847.3867

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best

for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

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Commenter Name: Brittany Thurman, Parent, 12/7/2025

Comments: To whom it may concern,

I am a new EFA user. I love that this program has given my children more opportunities than they have had in the past.

Of course I was nervous at the beginning because I feel like once we get used to something it changes. And here we are.

Cutting extra curricular would be like cutting out PE out of public schools. It isn't fair that we get compared to them so often but if you want to compare let's do just that. Public schools get resources to use funds for PE. They also will provide cheerleading and football for students. As well as other sports. Sure the parents have to pay for all the extra stuff like uniforms and such but so do we. So basically you would be taking away the only chance our children have to exercise with their peers.

My daughter is in Martial arts. She loves it and it is wonderful exercise. If funding gets cut for it, I will have to break her heart and tell her we can no longer go to class. That is absolutely nauseating.

Please consider keeping the extra curricular in place. We depend on these funds to provide services to our kids that public schools give to others.

Sincerely,
Eversoll family

Sent from my iPhone

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents

have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

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Commenter Name: Cindy Thompson, Parent, 12/7/2025

Comments: As I understand, the proposal in question seeks to remove team sports from the eligible expenses within the extra curricular category of EFA funds.

I oppose this proposal. I support keeping the current rules unchanged.

It is inconsistent with the fact that the ADE allows public schools to hold team sports as a class period, and use state funds to pay the teacher/coach, as well as receive "seat time" funding for each enrolled student.

It is inequitable to remove team sports from homeschool students eligible expenses, yet allow EFA funds to fully cover tuition costs for private schools that include team sports.

I have 2 children receiving EFA funds.

Last spring, the proposal to put a 25% cap on the extra curricular category was passed as an agreeable and reasonable expectation. This ruling addressed the need for accountability and proper categorization.

The proposal to change this ruling again after not even 6 months of its affect is scatterbrained at best.

If opponents wish to remove this eligibility, it will need to be removed from public and private schools as well.

Leave the EFA eligibility rules unchanged for the 25/26 year.

- Cindy

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents

have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

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Commenter Name: April Wampler, Homeschool Parent, 12/7/2025

Comments: Dear Arkansas Department of Education,

I am writing as a homeschooling parent to share my perspective regarding the current discussions about limiting Educational Freedom Account (EFA) funds for extracurricular activities, specifically the proposal to prohibit homeschool families from using any portion of their funds for these opportunities, while allowing private school students to continue doing so.

I appreciate the Department's decision this year to set a 25% cap on EFA spending for extracurricular activities. That limit is reasonable and ensures that the majority of funds support core educational needs. However, I am concerned about the proposal to remove extracurricular eligibility entirely for homeschoolers.

For many homeschooling families, the ability to use up to 25% of EFA funds for extracurricular activities has been incredibly valuable. Activities such as sports, music, arts programs, clubs, and other group learning experiences allow our children to develop socially, build teamwork skills, and stay physically active, all of which are essential parts of a well-rounded education. These opportunities help our students connect with peers on a regular basis, which can be more challenging to access outside of a traditional school setting.

While curriculum, online classes, and tutoring services are central to our homeschooling experience, extracurricular activities provide important benefits that complement academic learning. Removing this option for homeschoolers, while maintaining it for private school students, would create a significant imbalance and limit the holistic educational experiences that the EFA program was designed to support.

I respectfully urge the Department to preserve homeschoolers' ability to use up to 25% of EFA funds toward extracurricular activities. This approach maintains accountability, keeps spending priorities aligned with educational goals, and ensures equitable access to well-rounded learning opportunities for all students participating in the program.

Thank you for your time, your service to Arkansas families, and your commitment to strengthening educational options in our state. I hope you will consider the importance of extracurricular involvement for homeschool students as you make decisions about the future of the EFA program.

Sincerely,

April Wampler

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

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Commenter Name: Rebekah Reed, 12/7/2025

Comments: Hello,

I want to outline my child's basic needs regarding PE/sports to illustrate exactly how little is being spent and how severely a 10% cap would impact efficacy of use.

My child is enrolled in gymnastics, which she attends once a week for an hour. She receives instruction in a small group of four on average. Strength building, muscle coordination, concentration, perseverance, and discipline are all learned here. The cost for this is $75 a month. I have researched and this is standard for the state average, with some larger cities being slightly higher.

Approximately once a quarter she also plays a team club sport, where she learns cooperation with others, sportsmanship, and character building. Each sport exercises a different skill set and knowledge of strategy. Play runs for 12 weeks, with practices and games twice a week. The costs for this:

Club soccer: $75
Club basketball: $40
Club tee/softball: $40

None of these costs include equipment needed (bat, ball, helmet, cleats, leotard, etc.)

Let's total this.
Once a week dedicated sport: $900
(If you're aware of the numbers, this is already over the proposed 10% cap)
Club sports: $155

Yearly total: $1055

I use the funds in the most straightforward, standard way possible. These are not competitive costs; I am in no way funding or driving toward a future athletic career for my child. Club/team sports serve a vital function in multiple areas key to the healthy development of a child. I am simply keeping my child physically fit, mentally resilient, and socially developed. And these basic needs would not even be supported by the proposed changes.

I urge those proposing these changes to consider the fairness of nickel-and-diming homeschooling families over bare bones amounts of funding and taking away these most basic opportunities for structured physical activity when both public and private schools are supported for far greater opportunity. There is nothing equitable about the proposed changes.

Thank you,
Rebekah Reed-Meier

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

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Commenter Name: Amanda Lester, 12/7/2025

Comments: Hello,

I would like to voice my concerns over the proposed revision to the Education Freedom Accounts regarding sports for homeschool students. I believe it would be unfair to restrict the funds from being spent for homeschoolers' sports activities. Sports are an integral and important part of every school child's opportunity to be active and healthy. Homeschoolers should not be deprived of that opportunity, as public school children are not deprived of it and that there should be equity for all students regardless of schooling style. Please do not change the current program's rules.

Thank you,

Amanda Lester

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

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Commenter Name: Stephen Comer, 12/7/2025

Comments: Please keep funding club sports for our Arkansas kids.

Stephen Comer
3401 NW Creekstone Cove
Bentonville, AR 72712
434-242-1160

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

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Commenter Name: Hana Anthony, Parent, 12/7/2025

Comments: Hello,

It has come to my attention that the rules will be changing within the program to potentially cut athletics from being covered for homeschool students. It is unclear to me what exactly falls under this category. My son has been doing Jiu Jitsu in our small town and it has helped him so much

with his coordination, focus and social skills. Being able to be physical in a safe way with other children and learning how to control/move his body has been really amazing to witness. His confidence has also improved and I can 100% say that it is because of him attending Jiu Jitsu!

I'm emailing to provide this feedback, that having funding for him to be able to do these classes has been life changing for him. If the funds were to be cut we simply couldn't afford to have him do it.

Thank you for your time,
Hana Anthony, mother of Silas Anthony (5 years old)

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

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Commenter Name: steals.sloops5z@icloud.com, Parent, 12/7/2025

Comments: My family and I are concerned about the recent news for sports funding being cut for homeschool families. Homeschooling is an educational approach that fits our family dynamics as my husbands job requires travel from time to time and we just enjoy our children and being together. We are not extravagant with sports: league baseball, club volleyball, etc….

What a tragedy it would be to cut funding for an essential part child development. If I opted for another schooling options (which we do not wish to do) I would have ample opportunities at my fingertips. The same privileges should be made for families who choose to homeschool, not punishing them.

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

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Commenter Name: Natalie Comer, Parent, 12/7/2025

Comments: To Whom This May Concern:

Please reconsider taking away sports and clubs. Children who go to public school get to play sports and choose from many, many clubs to participate in free of charge. Our tax money pays for this for them and it should pay for our kids who homeschool as well.

Thank you,
Natalie Comer

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

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Commenter Name: Kathryn Connor, 12/7/2025

Comments: Good Afternoon,

My name is Kathryn Connor and I am a parent currently utilizing the EFA to help my two children (7&9 year old boys) homeschool.

We are so thankful for the availability of funds. They have opened doors we have previously been unable to open for our children. Without them, we've obviously tried to give them the best homeschooling experience possible, and now that we receive the funds, it makes things so much more affordable for our family.

I implore you to continue providing 25% of EFA funds for extracurriculars/sports/activities.

Homeschool and private school students deserve the same opportunities, and just because a parent chooses to homeschool, their children should not be subjected to the possibility of not being able to participate in activities that will encourage and improve their physical capabilities.

I also want to note the following:

-Equal Protection Violation (Arkansas Constitution & 14th Amendment)

Homeschool and private school EFA students are identically situated:
- They receive the same EFA funds
- They meet the same compulsory education requirements
- They must follow Arkansas Physical Education Standards

Courts have ruled for decades that the government cannot: "Give a benefit to one group of students and deny it to another group who are in the same program." Arkansas cannot legally split EFA children into first-class (private) and second-class (homeschool) students.

- Arkansas Must Provide an "Adequate and Equitable" Education

The Arkansas Supreme Court's Lake View rulings require the state to make education equitable for ALL Arkansas students. PE is part of the state's required curriculum. Homeschool kids must still show mastery of:
- Physical fitness
- Movement skills
- Team & individual activity skills
- Health-related physical competencies

The state cannot require homeschool students to meet PE standards while denying them the funds needed to do so. That is the definition of inequitable.

-Violates the LEARNS Act Itself

The LEARNS Act allows EFA funds to be used for:
- PE
- Athletics
- Extracurriculars
- Coaching
- Electives
- Sports-related travel
- Physical development programs

Nowhere does the law say these are only for private school students. A new rule cannot rewrite the statute or redefine PE as "non-educational" for homeschoolers. Doing so is illegal and considered ultra vires (beyond the state's authority).

-Arbitrary & Capricious Rulemaking

Government agencies cannot make rules that are:
- Unsupported by evidence
- Inconsistent with the law
- Based on stereotypes or bias
- Internally contradictory

The state PE curriculum requires skills that homeschool families can't access if funding is eliminated. Eliminating funding while requiring mastery is classic arbitrary rulemaking—and courts overturn these rules.

-Violates Parental Educational Rights

Parents have a constitutional right to choose their child's education.

The state cannot:
- Allow EFA funds to follow the student,
- Then strip homeschool parents of access to essential educational components,
- While private school families get the full benefit.

That places a government penalty on choosing homeschooling—a violation of parental rights and educational freedom.

-Public Funds Must Be Distributed Fairly

Arkansas cannot spend public education dollars in a way that:
- Favors private school students
- Disadvantages homeschool students
- Creates unequal access to state-mandated curriculum requirements

EFA funds must be applied fairly. You cannot give private school EFA students full access to PE and athletics while banning homeschool students from using their EFA funds for the exact same state-required educational activities. This violates equal protection, the LEARNS Act, and Arkansas' duty to provide an equitable education to all children.

In closing, I encourage you to act on the legal responsibility, as well as the moral responsibility of ensuring ALL students, whether homeschooled or private schooled that receive funding, be treated with fairness and the ability to excel in all areas of growth.

Thank you for your time,

Kathryn Connor

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding

expenses for sports which limit participation based on athletic ability or tryouts. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

However, this change was made pursuant to policy decision and was not an acceptance of the underlying premise of the comment that a policy governing team sports violates Arkansas law because team sports are a part of many private and public schools. The division respectfully asserts that this is a misunderstanding of both equal protection under the state and federal constitution and the law governing education in Arkansas. This legal error has led to a number of assertions which the division would like to address.

For instance, the *Lake View* decision only applies to the adequacy of funding traditional public school districts. 364 Ark. 398 (2005). The comments asserting the draft rule is arbitrary and capricious borrows a legal term applicable to the decisions of administrative and judicial tribunals. The comment also asserts that the rulemaking was ultra vires. That is that the department lacked the authority to promulgate these rules.

The division is required to adopt rules for the administration of the program. A.C.A. § 6-18-2503(a). The Administrative Procedures Act defines the scope of this authority by authorizing the division to adopt a statement of general applicability and future effect that implements, interprets, or prescribes law or policy, or describes the organization, procedure, or practice of an agency. See, A.C.A. § 25-15-202(a)(9)(A). Because the statutory law governing the EFA program restricts funds spent on extracurricular activities to twenty-five percent of the funds allocated but does not define extracurricular activities, it is necessary to provide a definition in the rule in order to administer the program. The division takes the position that the general assembly did not intend the most literal definition, that any activity that is not included in the student's curriculum is a qualifying expense; therefore, the division is proposing to establish a definition that exercises the authority granted to interpret the statute and to establish policy regarding the program's administration.

No court in any state has ever held that a program designed to support education in the home environment has a legal obligation to provide funds for extracurricular activates simply because they are generally but not universally a component of more traditional educational environments.

It is the public policy of the State of Arkansas that parents are able to choose between multiple high quality options for their child's education including the student's residential public school, a transfer to a non-residential public school, public charter schools, private schools, microschools, and homeschooling. The goal of the EFA program is to support parents in offering a distinct homeschooling experience by ensuring parents have access to curriculum and equipment necessary to provide high quality education.

Commenter Name: Julie Bogardus, Homeschool Parent, 12/7/2025

Comments: My name is Julie Bogardus. I have four children whom I have homeschooled since kindergarten. We have done without a second income to better educate our children and keep them out of the local public schools. We live in the failing school district of North Little Rock. We have watched our taxes increase all to benefit the public schools. We pay for soccer fees and uniforms while our neighbors do not. We have shared a computer while our neighborhood children have free chromebooks. The sacrifice that we have made has been palpable. Just this past year we had a special election to raise taxes again for a new indoor athletic facility to be built for the high school. The school pays for the teams' weight rooms, coaches, travel expenses, meals, hotels, etc. This is common knowledge and accepted. These teams are not guaranteed to be district champs or earn money for the school. This is just their right to physical education as a student in the United States.This is the normal way for our country to throw more money at athletics.

Enter the EFA act… For the first time, the work of homeschoolers to keep our children out of failing school districts has been acknowledged. Our children have been given money to help with their education. Granted the money is less than half of what is given to the public school student, but still, it was a much appreciated gesture. I can now purchase curriculum without budgeting throughout the year. But, sports? Not so much. In this sports obsessed culture, we are being told our children do not matter. Well maybe they were grudgingly given 25%, but now there is the threat of taking that away. It makes no sense. Why would our children be treated as less than public school children? We pay taxes. Our goal is to raise courageous, God fearing Arkansans for the betterment of our country. Why should our children be singled out and punished? I am asking you to look at the new proposal logically and take away the cap on money spent toward Physical Education.

Julie Bogardus

Sent from my iPhone

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

A homeschool student is not prohibited from participating in competitive sports and may do so through a program outside of a public school or at his or her resident public school under A.C.A. § 6-15-509 commonly referred to as the Tim Tebow law.

Commenter Name: Anne Osburn, 12/7/2025

Comments: Good afternoon,

I am writing concerning the proposed changes to the EFA funds and how they are to be used. I currently have one child enrolled in the EFA account and greatly appreciate the opportunities having these funds have provided. I took a significant pay cut to be able to homeschool my children and because of these funds we have been able to provide so many more learning opportunities for our kids.

That being said I am concerned about some of the changes proposed. Specifically the cutting of team sports. My oldest daughter recently started soccer and has found a passion in it. She has come out of her shell and being involved in team sports has really helped her anxiety and her confidence. Children that are enrolled in public school get access to PE classes and team sports through their school that homeschool kids do not. I understand there was a concern about how the funds were being used and potentially taken advantage of for club sports. I believe that even changing the rules to cap amount spent by a percentage basis would still allow homeschoolers to have to opportunity to be involved more with their communities. Similar rules exist for technology so why can we not apply the same logic to team sports?

I am very appreciative of the EFA account and being able to provide more my kids as we are still relatively new to this homeschool experience. I have found my oldest excelling in a way that she previously did not, gaining confidence and self respect, trying new things, and engaging in opportunities her anxiety previous prevented her from participating in. My middle child will start Kindergarten next fall and I can already tell homeschool will also be a huge benefit to her. I pray for all of the decision makers as they try to balance the opinions and desires of all parties involved. But I felt as a mom I had to speak my part as well.

Thank you for all that you do for our children and communities. Prayers always.

Anne Osburn

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

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Commenter Name: Jamie Mendoza, 12/7/2025

Comments: Good afternoon,

As a parent of two homeschoolers in our fifth year and a first year recipient of the EFA funds, I would like to offer some comments on the current discussion around altering the 25% allotment for extracurricular, athletics, and field trips.

I would like to begin by saying what a blessing this has been for our children, for our family. This year we were able to purchase technology for the kids that we hadn't been able to in the past. We are able to enroll the kids in sports and outings that we haven't in the past. Not to mention the costs of the things we were already participating in such as our homeschool co-op, archery, Trail Life, etc, which are now able to be covered.

From our point of view, even a 25% cap on things that keep our kids moving and outdoors and engaged and social- seems limiting. Now, this may be location specific, as Arkansas can be very different depending on where you live with regards to accessibility. For us, we are in a rural area, and the nearest town has limited options for activities. So we try to take advantage of what we have available, keeping in mind what our kids are interested in.

Many things we participate in have no cost, such as library programs, our farm activities, 4-H, local park meet-ups.

One of our kids is not so much interested in sports or sporting type activities, but our other child is very much involved in volleyball, archery, swimming, and horses. 25% of the annual funds don't even cover one semester of lessons alone. Leaving out the other activities.

On the flip side, most homeschool families have gotten very creative at getting their educational curriculum in as inexpensive a manner as possible. As most of us are on a tight budget, we know how to buy used, use workbooks/worksheets, library resources, etc- rather than purchasing expensive $5,000 curriculum programs.

We personally utilize many resources for our educational needs- many of which have no or low cost. So the majority of funds being allotted only to the academic area is not necessarily appropriate for all families or all students.

On another side note about the program, I would like to comment about the Marketplace. So far, this has proved very cumbersome to find anything we would actually use. And if we do happen to find something useful, I can almost always find the item cheaper elsewhere. In our family, we have the "luxury" of buying something first and waiting for reimbursement for a month plus, but so many people we know in our community can not. This is pricing lower income families out of buying things at a reasonable price, and forcing them to pay a premium for it being on the marketplace. But as a whole, the search features leave a lot to be desired- or perhaps I am not well versed in how to find certain items or categories.

In all, we are very happy this program exists and it has had a great benefit for our family so far. We would like to keep the extracurricular funding at no less than 25%, quite possibly even more. As keeping kids active is paramount. Thank you for your time and consideration.

Best regards,

Jamie Mendoza
Jlmpuebla@yahoo.com
707-803-4368

Sent from my iPhone

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

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Commenter Name: Kathleen Tompkins, 12/7/2025

Comments: To Whom it May Concern,

I am writing to formally oppose the proposed changes to the EFA rules that would remove or restrict homeschool students' ability to use EFA funds for athletics and extracurricular physical activities.

Homeschool families rely on these opportunities just as much as students in traditional schools. Athletics are not optional "extras", they are essential for students' physical health, social development, teamwork skills, and emotional well-being. For many homeschool students, sports programs are their primary avenue for developing these lifelong skills.

Removing athletics from approved EFA funds unfairly singles out homeschoolers, even though private school students using the same accounts are not facing the same limitation. This rule would create inequity between groups of students who all participate in the EFA program.

Additionally, the current flexibility allows families to tailor the program to their children's needs. Parents know best how to balance academics, electives, and extracurriculars to support their child's growth. Restricting sports funding takes away an important part of that choice and places an unnecessary financial burden on families who already pay out of pocket for many homeschool resources.

I respectfully urge the Department to maintain athletics and physical activity programs as approved uses of EFA funds for homeschool students. Doing so supports fairness, student development, and the original purpose of the Educational Freedom Accounts, empowering families with meaningful educational choice.

Thank you for considering this comment.

Sincerely,

Kathleen Tompkins

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

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Commenter Name: April Russum, 12/7/2025

Comments: Hello,

I have 4 kids in D1 Training. 3 of them are 8th grade and up. This is a gym with coach led, hour long workouts. It is $160/month per kid and they go around 4x/week. This has benefitted them so, so much!! They have gained confidence as their bodies have changed. Their ADHD symptoms have decreased and they have more focus for school work. Two that struggled with depression have seen almost a disappearance in those symptoms. They've made friends and have leaned to be encouraging to the other kids. And it's a good feeling knowing they will know how to safely workout in a gym for the rest of their lives. Public school kids have access to gyms and coaches—I would really like to be able to utilized this funding so my kids can keep attending D1. This benefits them in so many valuable ways and is the best PE they've ever been a part of. Please allow us this beneficial freedom with our educational freedom accounts.

Thank you for your time,
April Russum
Sent from my iPhone

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

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Commenter Name: Samantha Humphrey, Homeschool Parent, 12/7/2025

Comments: Hi,

I hope you're having a great week.

Thank you for reading my email. I appreciate it.

We have been homeschooling since 2021 but this is our first year to receive the EFA funds.

We are so thankful to be able to provide our children with more field trip opportunities, able to have funds to participate in the homeschool cheer leding program and gymnastics.

We couldn't let them do both gymnastics and cheerleading last year due to a tight budget at home with one income. This year through EFA we were able to let them do both. Thank you so much! Our three children are truly enjoying the gymnastics classes.

Without the EFA funds, many children, including my own, would not be able to play sports or participate in extra curricular activities because the funds just aren't there in most families.

Thank you again for reading my email.

- Samantha Humphrey
Arbor Academy homeschool

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents

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Commenter Name: Ashleigh Wilson, 12/7/2025

Comments: To Whom It May Concern,
I am writing to express my support for allowing homeschool families in Arkansas to use state-allocated homeschool education funds to cover athletic programs and activities. Athletics play an essential role in developing healthy, well-rounded students, and these opportunities should be accessible to all families—especially when the state has already provided education funding intended to support a child's learning and development.

Physical education is a recognized part of a complete educational experience. For many homeschoolers, structured athletic programs such as community sports leagues, training classes, or individual coaching provide the most effective way to meet physical education requirements. Allowing families to use their state-provided homeschool funds for athletics simply aligns with the educational purpose of those funds: to support the child's learning, growth, and well-being.

Additionally, athletics offer benefits far beyond physical fitness. They help students build resilience, discipline, teamwork, time management, and ledership skills—qualities that directly contribute to academic success and personal development. When the state invests in a child's education, it should support programs that develop the whole student, not just academic subjects.

Permitting the use of homeschool education funds for athletics also gives families the flexibility to customize their child's education. Homeschooling works because it recognizes that children learn in different ways and thrive in different environments. For some students, athletic participation is not an extracurricular luxury—it is an essential component of their learning style, motivation, and emotional well-being.

Furthermore, allowing athletics within the approved uses of homeschool funds promotes fairness and consistency. Public school students already receive access to state-funded athletic opportunities as part of their education. Homeschool students, who receive a far smaller portion of education funding, should at least have the freedom to allocate their funds toward comparable opportunities in their own learning environment.

Continuing the permitted use of homeschool funds to include athletics is a practical, equitable, and student-centered policy. It supports families, strengthens educational outcomes, and ensures that homeschoolers receive comprehensive support for their physical, social, and academic development.

Thank you for considering this important issue. I strongly encourage you to support the inclusion of athletic programs as an allowable expense for state-provided homeschool education funds.

Sincerely,
Ashleigh Wilson

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

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Commenter Name: Kristin Caraway, Homeschool Parent, 12/7/2025

Comments: To whom it may concern. I am writing today as a homeschool mom I think that this new role to ban homeschool families from using their funds on sports is a violation of equal opportunity. Public schools are funded every single day for sports teams. There is already a spending cap for homeschool families. This money should be used to benefit the student and with equal opportunity, being able to use a percentage of funds to fund sports as well as academics is saying that every child has the opportunity to open doors for college scholarships for sports and academics. By taking this away, you say that the kids who choose classical non traditional education do not deserve the chance at collage sports opportunity therefore limiting the opportunity that they'll be seen by collages. If this is the case than, many families in public school would otherwise not be able to have this opportunity if they took away state funds from Every student to keep it fair and just. Please consider the opportunities you will be taking away from the kids if you put this into law.

Kristin Caraway
501-213-5477

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents

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Commenter Name: Heather Heath, Parent, 12/7/2025

Comments: I would like to share comments about the proposed changes to ban EFA funds for sports teams/extra curricular activities for homeschoolers. It already has a cap of 25% for these kinds of items, so it is unclear to me why the state would like to remove the ability entirely. Public and private schools have plenty of funds they designate for sports, and the majority of kids at those schools don't even make the teams because the school doesn't pick them for a team. That said, many kids don't even get to benefit from the tax payer dollars that go towards sports, only a select few. If the state wants to be fair and equitable, they do not need to discriminate against any child being able to use those funds, and probably just need to remove sports funds from all publicly funded sports in education, including public and homeschooled if they receive public funds (and private schools that receive EFA at that point). This seems to be directly attacking homeschool families' freedom to educate their children in the best way they see fit for their child. I have kids in private schools and homeschool. I tried public schools and they could NOT meet our children's educational needs. It is scary when the state gets to a point to which it thinks it knows better than a parent on how to educate their children. I hope the legislators consider all public funding for sports and not just discriminate against a specific group such as homeschoolers.

Thanks,
Heather Hendrickson

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

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Commenter Name: Karmin Keller, 12/7/2025

Comments: Dear Arkansas Department of Education,

I am writing as an EFA parent to express deep concern regarding the proposed rule changes that would reduce athletics and field trip funding to 10% and, more importantly, exclude all team sports from qualifying EFA expenses.

Under the current draft rules (6 CAR § 35), "extracurricular activities, physical education activities, or educational field trips" are included as qualifying expenses intended to support a well-rounded education. This aligns with the purpose of the Education Freedom Account program: to give families meaningful flexibility in how we provide educational opportunities to our children.

However, the same draft explicitly excludes "team sports or club sports, whether recreational or competitive, including equipment, registration fees, travel costs, dues, or any associated costs." This blanket exclusion directly contradicts the very definition of extracurricular and physical education activities that support physical, social, and civic development.

For my children—and for many homeschool families—participation in team sports is not simply a recreational hobby. Team sports are a core part of their physical education, character development, social learning, discipline, and mental well-being. These activities offer educational benefits identical to those enjoyed by public school students, whose team sports are supported and funded through their schools at no cost to families.

If team sports are excluded from EFA eligibility, my children will lose access to opportunities they cannot access any other way. Without the ability to use EFA funds, we simply will not be able to participate. That places homeschool families at a significant and inequitable disadvantage compared to public school families who benefit from school-funded athletics.

I respectfully request that ADE reconsider the exclusion of team sports and restore them as eligible expenses under "extracurricular activities" or "physical education activities." Allowing parents to use these funds as needed—rather than imposing a restrictive cap or exclusion—best aligns with the stated purpose of EFA: empowering families to design the educational experience that serves their children best.

Thank you for your time, your work, and your attention to this concern. I sincerely hope the final rule will reflect the needs of the families who rely on EFA to provide a full and fair educational experience.

Sincerely,
Karmin Keller
Bella Vista, AR

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of

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Commenter Name: Ryan Keller, Parent, 12/7/2025

Comments: Dear Arkansas Department of Education,

I am writing as an EFA parent to express a deep concern regarding the proposed rule changes that would reduce athletics and field trip funding to 10% and, more importantly, exclude all team sports from qualifying EFA expenses.

Under the current draft rules (6 CAR § 35), "extracurricular activities, physical education activities, or educational field trips" are included as qualifying expenses intended to support a well-rounded education. This aligns with the purpose of the Education Freedom Account program: to give families meaningful flexibility in how we provide educational opportunities to our children.

However, the same draft explicitly excludes "team sports or club sports, whether recreational or competitive, including equipment, registration fees, travel costs, dues, or any associated costs." This blanket exclusion directly contradicts the very definition of extracurricular and physical education activities that support physical, social, and civic development.

For my children—and for many homeschool families—participation in team sports is not simply a recreational hobby. Team sports are a core part of their physical education, character development, social learning, discipline, and mental well-being. These activities offer educational benefits identical to those enjoyed by public school students, whose team sports are supported and funded through their schools at no cost to families.

If team sports are excluded from EFA eligibility, my children will lose access to opportunities they cannot access any other way. Without the ability to use EFA funds, we simply will not be able to participate. That places our children and most homeschool families at a significant and inequitable disadvantage compared to public school families who benefit from school-funded athletics.

I encourage the ADE to reconsider the exclusion of team sports and restore them as eligible expenses under "extracurricular activities" or "physical education activities." Allowing parents to use these funds as needed—rather than imposing a restrictive cap or exclusion—best aligns with the stated purpose of EFA: empowering families to design the educational experience that serves their children best.

Thank you for your time, your work, and your attention to this concern. I sincerely hope the final rule will reflect the needs of the families who rely on EFA to provide a full and fair educational experience.

Sincerely,
Ryan Keller
Bella Vista, AR

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

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Commenter Name: Kaitlyn Johnson, Homeschool Parent, 12/7/2025

Comments: My name is Kimberly Johnson and I am a homeschooling mother concerned about new prohibitions on EFA funding for team sports.

Specifically the provisions that can be found on page 5 under the definition of "Extracurricular activity."

The language in the rules makes it clear that registration fees, equipment, dues, and any costs associated with club and team sports cannot be paid for with EFA funding.

State law already restricts EFA spending on sports and other extracurricular activities to 25% of a student's annual EFA funding. These new rules would go beyond state law by prohibiting EFA money from being spent on team sports at all.

This ban is unfair, because public schools fund team sports with state money.

The complete prohibition on funding for team sports contradicts the purpose of the program to "provide Arkansas families with more educational options for their children as they seek educational solutions and curricula that fit the needs of their families."

There is still time for the rules to be changed so that they comply with the law. I believe the Department of Education to be very cooperative when it comes to being fair to home schoolers.

Please hear our concerns and do not pass the new prohibitions. Thank you for your time and what you do for our kids and the next generation!

Kimberly Johnson

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

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Commenter Name: Molly Muellner, Homeschool Parent, .12/7/2025

Comments: Good afternoon!

I am a homeschool mom of three. My oldest son, who is in highschool, receives funding through the LEARNS Act so that he is able to attend an accredited, private, online school. I am very thankful for this funding opportunity, as we would not be able to afford him to do so without it. I have several friends who have children signed up, as well.

Although I understand some concern of abusers with the funding for extracurricular activities, such as sports, field trips, and etc., I feel that most families are not looking to abuse this 25% allotment. Public school kids have access to gyms, P.E., sports equipment, playground equipment, and more. I understand there being limits and rules, but I don't think 25% going towards extracurricular activities is wrong. Some children will grow up to be athletes, coaches, personal trainers, etc. Why are they being limited but yet a child interested in coding or cooking can have those classes easily approved?

Please do NOT change the 25% allotment. It allows for families to not only get their children active, but also to do hands on field trips and see & learn the history of our great state.

Thank you for your time. Have a blessed week!

Molly Muellner

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

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Commenter Name: Alex Riggan, 12/7/2025

Comments: Dear Members of the Arkansas Department of Education and the State Board of Education,

I am writing to express deep concern regarding the recent proposal to eliminate or severely restrict Education Freedom Account (EFA) funding for physical education and youth sports participation among homeschool students.

Physical education is not an optional luxury. It is an essential part of childhood development, and removing access to organized physical activity will only worsen the already serious health challenges faced by children in Arkansas.

Arkansas Children Already Face a Health Crisis
According to the **CDC**, Arkansas consistently ranks among the **highest in the nation for childhood obesity**, with nearly **40% of children ages 10–17** classified as overweight or obese. The **Arkansas Department of Health** has also reported that lack of physical activity is one of the leding contributors to chronic illness later in life.

Reducing or eliminating EFA support for physical education will only widen this gap and place homeschool children—who already rely heavily on parent-funded opportunities—at an even greater disadvantage.

PE Should Not Be Categorized With Field Trips
Physical education is a structured and necessary part of a child's academic and developmental growth. Categorizing PE with field trips is inappropriate and harmful.

Field trips can be (and often are) misused as a form of vacation or entertainment.

Physical education, by contrast:

- Builds healthy lifelong habits

- Promotes cardiovascular health
- Supports mental and emotional well-being
- Reduces behavioral issues and improves focus
- Reinforces discipline, perseverance, and self-confidence

There is no comparison between the two categories, and funding for PE should not be punished because some families misuse field-trip allowances.

Sports Participation Benefits Child Development
Team sports offer benefits that extend far beyond physical activity:

- Social interaction and relationship building
- Cooperation and teamwork
- Learning to follow instructions and resolve conflict
- Confidence development
- Responsibility and commitment
- Exposure to healthy peer environments

Arkansas children already struggle with sedentary lifestyles and lack of structured activity. Removing access to sports opportunities for homeschool families will only amplify these issues.

Equity Across All Arkansas Students
If homeschool students are expected to lose physical education funding—despite the well-documented health, social, and academic benefits—then by that same logic, **public school athletic programs should also be held to the same standard**.

Yet no one is proposing eliminating sports teams, football programs, or athletic budgets in public schools.

It is inequitable to remove opportunities from homeschool students while public schools retain fully funded athletic departments.

Homeschool students deserve equal investment in their physical, social, and emotional development.

A Request for Thoughtful Revision
I respectfully ask that the Board reconsider the proposal to eliminate EFA-funded physical education and sports participation. A more productive and child-centered approach would be:

1. **Separate physical education from field trips as an independent, protected category.**
2. **Maintain eligibility for PE, sports teams, athletic classes, and physical-development programs.**
3. **Ensure that EFA students have equitable access to the same developmental opportunities offered in the public school system.**

Physical education is not optional. It is foundational to the health and well-being of children in Arkansas. I ask you to protect this essential aspect of childhood development and ensure that homeschool families are not unfairly penalized.

Thank you for your time and consideration.

Blessings in Christ Jesus,

Alexandrea Riggan
Fayetteville, AR

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

A homeschool student is not prohibited from participating in competitive sports and may do so through a program outside of a public school or at his or her resident public school under A.C.A. § 6-15-509 commonly referred to as the Tim Tebow law.

No court in any state has ever held that a program designed to support education in the home environment has a legal obligation to provide funds for extracurricular activates simply because they are generally but not universally a component of more traditional educational environments.

Commenter Name: Patricia Szkotnicki, 12/7/2025

Comments: Dear ADE,

I am writing as a homeschool parent and concerned taxpayer to urge the creation of equitable public funding or access for homeschooled students to participate in interscholastic sports and athletic activities offered by local public schools—or, alternatively, to provide direct athletic funding or vouchers to homeschool families equal to what is spent per public-school student on extracurricular athletics.

Here are the primary reasons this policy is fair, practical, and beneficial to the entire community:

1. Homeschoolers are taxpayers too. Homeschool families pay the same property, sales, and income taxes that fund public schools, including the athletic budgets for sports programs, facilities, coaches, uniforms, transportation, and officials. It is fundamentally unjust to exclude the very children whose families help pay for these resources.

2. Equal access is already the law in the majority of states. As of 2025, 36 states plus Washington, D.C. allow homeschooled students some form of access to public-school sports and extracurricular activities (commonly called "Tim Tebow" or "equal-access" laws). States that still deny access are

increasingly in the minority and face growing legal and public-pressure challenges. Adopting equal access brings [your state] in line with the national trend and avoids costly lawsuits.

3. Homeschool numbers are substantial and growing. Nationwide, approximately 3.7 million children are homeschooled—roughly 6–7% of the school-age population. In many rural and suburban districts, that percentage is significantly higher. These students represent a meaningful pool of athletic talent that public-school teams could benefit from, especially in an era when some sports struggle to field full rosters.

4. Participation benefits everyone.

• Homeschooled athletes often bring strong work ethic, discipline, and academic eligibility (because their transcripts are directly managed by parents).

• Increased roster depth keeps programs alive, reduces the need to cut sports, and can lower per-player costs.

• Shared facilities and coaching resources are used more efficiently when all taxpaying families can participate.

5. Denying access creates unnecessary hardship and duplication of cost. Without public-school access, homeschool families must fund entirely private leagues, clubs, and co-ops—often paying twice: once in taxes for public programs they cannot use, and again for private alternatives. Direct athletic stipends or vouchers would eliminate this double taxation and allow families to allocate resources where they are most needed (equipment, coaching, travel, etc.).

6. Physical education is part of a complete education. State education codes and every major medical organization emphasize the importance of regular physical activity for children's health and development. Barring homeschooled students from structured team sports undermines that goal and discriminates on the basis of educational choice.

For all these reasons, I respectfully request that Arkansas enact legislation or policy that either:

(a) grants homeschooled students full equal access to public-school sports and extracurricular activities with reasonable, nondiscriminatory eligibility rules, or

(b) provides an athletic/activities stipend (equivalent to the per-pupil extracurricular athletic expenditure) directly to homeschool families.

Thousands of families in our state choose homeschooling for academic, religious, medical, or philosophical reasons—yet we all share the same desire to see our children healthy, active, and able to compete. Equal access to athletic opportunities is not a privilege; it is simple fairness.

Thank you for considering this important equity issue. I would welcome the opportunity to discuss it further and can provide data, legal precedents, or examples of successful equal-access programs in other states.

Sincerely,
Patricia Szkotnicki

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

A homeschool student is not prohibited from participating in competitive sports and may do so through a program outside of a public school or at his or her resident public school under A.C.A. § 6-15-509 commonly referred to as the Tim Tebow law.

Commenter Name: Constance Mittermeier, Parent, 12/7/2025

Comments: To whom it may concern:

I am very concerned about the potential cut of funding for athletics. This will greatly impact my children and other children in how they get to pursue their individual interests. The cost of living is very high and I don't believe 10 percent is enough allocation. It was already limited and I feel the decision maker in that was the right on track. I felt I had a good amount to dedicate toward getting my kids training if needed and really teaching them more about the game or activity they choose to commit themselves to. If you make this cut you will change their schedules from having an athletic activity once a week to maybe once every 3 weeks. My son wants to be an athletic coach and he loves getting training and knowledge from coaches already involved with kids and giving back to their communities. I am asking you to please keep the funding limitations as is. Not every child is into coding or computer science or other careers. In addition to this the obesity rate is high for children if anything for a healthy lifestyle we would want to encourage gym memberships in addition to athletics so they grow up being dedicated to working out their body and giving extra energy an outlet. I want to teach my kids an active healthy lifestyle. This can go even further in that expending energy toward athletics is something that helps keep frustration, anger, and hard emotions at bay that would otherwise help a future adult stay functional and a healing part of society rather than someone who potentially causes issues. This may feel far fetched if you haven't experienced the outlet that sports and athletics provide for children and adults.

Please reconsider this decision and keep the allocation where it currently is. This will be a huge benefit to all of our homeschool children who will be a very much active adults in our society someday. These habits will take them further than we can imagine.

Thank you,

Constance Mittermeier
Mother of 3 homeschool kids.

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

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Commenter Name: Abby Elkins, Homeschool Parent, 12/7/2025

Comments: To whom it may concern,

Thank you for taking the time to read this email. I know you all are extremely busy and I want to express my thanks for all you do for us.

I am a homeschool mom of three (and former LR public school teacher) and we have benefited greatly from the EFA funds. I cannot express my thankfulness for the money. As a mom, I have seen my daughters learn commitment, pushing through hard situations and working with others in their extra curricular activities. Those characteristics (and many more I didn't mention) are being learned in an environment that otherwise they would not have since we do not have the money to put them in anything extra without the EFA money. If those funds were to be cut, my children would have no opportunity to be in any type of extra curricular and that would be a shame. They are learning wonderful things by having access to those extra curricular activities and I believe it would be to their detriment if they were not able to have access to money to be able to continue.

Don't you want to help raise children that are well rounded and can work through problems, work with others, learn diligence? I believe extra curricular activities build all those skills and more.

Thank you again,

Abby Elkins
Sent from my iPhone

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding

expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

A homeschool student is not prohibited from participating in competitive sports and may do so through a program outside of a public school or at his or her resident public school under A.C.A. § 6-15-509 commonly referred to as the Tim Tebow law.

Commenter Name: Dana Wheeler, 12/7/2025

Comments: Hello,

EFA funds must be applied fairly. You cannot give private school EFA students full access to PE and athletics while banning homeschool students from using their EFA funds for the exact same state-required for public school educational activities. This violates equal protection, the LEARNS Act, and Arkansas' duty to provide an equitable education to all children.

Here's the simplified legal argument:

1 Equal Protection Violation (Arkansas Constitution & 14th Amendment)

Homeschool and private school EFA students are identically situated:
- They receive the same EFA funds
- They meet the same compulsory education requirements
- Arkansas Physical Education Standards are quite detailed in requirements for public school

But Arkansas wants to give one group full access to PE/sports and give the other group NOTHING.

Courts have ruled for decades that the government cannot: "Give a benefit to one group of students and deny it to another group who are in the same program." Arkansas cannot legally split EFA children into first-class (private) and second-class (homeschool) students.

2 Arkansas Must Provide an "Adequate and Equitable" Education

The Arkansas Supreme Court's Lake View rulings require the state to make education equitable for ALL Arkansas students. PE is part of the state's required curriculum and kids must show mastery of:
- Physical fitness
- Movement skills
- Team & individual activity skills
- Health-related physical competencies

The state cannot require public school students to meet PE standards while denying homeschool students the funds needed to follow the same standards if desired, while providing private school students in the same program access to funds that cover these things. That is the definition of inequitable.

3 Violates the LEARNS Act Itself

The LEARNS Act allows EFA funds to be used for:
- PE
- Athletics
- Extracurriculars
- Coaching
- Electives
- Sports-related travel
- Physical development programs

Nowhere does the law say these are only for private school students. A new rule cannot rewrite the statute or redefine PE as "non-educational" for homeschoolers. Doing so is illegal and considered ultra vires (beyond the state's authority).

4 Arbitrary & Capricious Rulemaking

Government agencies cannot make rules that are:
- Unsupported by evidence
- Inconsistent with the law
- Based on stereotypes or bias
- Internally contradictory

There is no data showing homeschoolers abused PE funds.
There is no justification for a total ban.
And the state PE curriculum defines skills that homeschool families can't access while private school and public school students can access if funding is eliminated. Eliminating funding while requiring mastery is classic arbitrary rulemaking—and courts overturn these rules.

5 Violates Parental Educational Rights

Parents have a constitutional right to choose their child's education.

The state cannot:
- Allow EFA funds to follow the student,
- Then strip homeschool parents of access to essential educational components,
- While private school families get the full benefit.

That places a government penalty on choosing homeschooling—a violation of parental rights and educational freedom.

6 Public Funds Must Be Distributed Fairly

Arkansas cannot spend public education dollars in a way that:
- Favors private school students
- Disadvantages homeschool students
- Creates unequal access to public school state-mandated curriculum requirements

EFA funds are public dollars intended to follow the child, not the school type.

7 Bottom Line

If this proposal passes:
- Private school EFA kids get full PE, sports, coaching, facilities, electives, and more.
- Homeschool EFA kids get zero access to those same educational experiences.

This is illegal under:
- Arkansas Constitution
- U.S. Constitution
- LEARNS Act
- State administrative law
- Decades of Arkansas education equity rulings

I do not support any legislation that singles out homeschool families and students in a punitive or hurtful or discriminative manner.

Thank you,
Dana Wheeler
Arkansas Voter

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

However, this change was made pursuant to policy decision and was not an acceptance of the underlying premise of the comment that a policy governing team sports violates Arkansas law because team sports are a part of many private and public schools. The division respectfully asserts that this is a misunderstanding of both equal protection under the state and federal constitution and the law governing education in Arkansas. This legal error has led to a number of assertions which the division would like to address.

For instance, the *Lake View* decision only applies to the adequacy of funding traditional public school districts. 364 Ark. 398 (2005). The comments asserting the draft rule is arbitrary and capricious borrows a legal term applicable to the decisions of administrative and judicial tribunals. The comment also asserts that the rulemaking was ultra vires. That is that the department lacked the authority to promulgate these rules.

The division is required to adopt rules for the administration of the program. A.C.A. § 6-18-2503(a). The Administrative Procedures Act defines the scope of this authority by authorizing the division to adopt a statement of general applicability and future effect that implements, interprets, or prescribes law or policy, or describes the organization, procedure, or practice of an agency. See, A.C.A. § 25-15-202(a)(9)(A). Because the statutory law governing the EFA program restricts funds spent on extracurricular activities to twenty-five percent of the funds allocated but does not define extracurricular activities, it is necessary to provide a definition in the rule in order to administer the program. The division takes the position that the general assembly did not intend the most literal definition, that any activity that is not included in the student's curriculum is a qualifying expense; therefore, the division is proposing to establish a definition that exercises the authority granted to interpret the statute and to establish policy regarding the program's administration.

No court in any state has ever held that a program designed to support education in the home environment has a legal obligation to provide funds for extracurricular activates simply because they are generally but not universally a component of more traditional educational environments.

It is the public policy of the State of Arkansas that parents are able to choose between multiple high quality options for their child's education including the student's residential public school, a transfer to a non-residential public school, public charter schools, private schools, microschools, and homeschooling. The goal of the EFA program is to support parents in offering a distinct homeschooling experience by ensuring parents have access to curriculum and equipment necessary to provide high quality education.

Commenter Name: Jessi Miller, 12/7/2025

Comments: Dear ADE Members,

I am writing in response to the proposed changes in the 6CARpt.35 draft that would formally redefine "extracurricular activity" to exclude all team and club sports, along with their related costs—including equipment, registration fees, dues, travel, and other necessary expenses.
I strongly urge you not to adopt this change.

1. The proposed ban goes far beyond what state law requires.

Arkansas law already limits EFA spending on sports and extracurricular activities to 25% of a student's annual funding. This limit already prevents misuse and ensures spending remains balanced.

However, the new rule would prohibit EFA families from spending any funds on team sports at all—despite the legislature never requiring such a ban.

This is a major and unnecessary expansion of restrictions.

2. Public schools are allowed to use state funds for sports—EFA families deserve the same opportunity.

If this rule is adopted, public school students will still have full state-funded access to team sports, while EFA students will have zero support.

This creates an inequitable system:

Public school children get state-funded activities

EFA children are denied the same opportunities

Families choosing alternative education are financially penalized

This contradicts the purpose of the EFA program—to expand educational options, not restrict them.
3. Team sports are educational and developmental.

The proposed rule treats sports as non-educational, but that is simply not true. Team sports provide:

discipline and structure

teamwork and ledership

physical fitness

social development

emotional resilience

community involvement

These are core developmental skills that deeply impact a child's growth. Sports are not luxuries—they are part of a well-rounded education.

4. The ban especially harms lower-income families.

Families who rely on EFA funds to make educational choices will be the ones most harmed. Wealthier families will still be able to afford sports out of pocket. Lower-income EFA families will not.

This creates a divide in extracurricular opportunity based solely on income.

5. The restriction contradicts the mission of Arkansas EFAs.

The EFA program is designed to:

“provide Arkansas families with more educational options for their children.”

Removing sports from eligible expenses does the opposite. It reduces options, limits flexibility, and ties parents’ hands. This is inconsistent with the legislature’s intent and the promise made to families who joined the program in good faith.

For these reasons, I am respectfully requesting that you do not adopt the proposed rule change that redefines extracurricular activities to exclude team sports and all related costs.

Please keep the current structure intact, maintaining the 25% cap but preserving family choice.

Thank you for your time and for considering the impact this will have on Arkansas families.

Sincerely,
Jessi Miller

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn’t believe that’s the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

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Commenter Name: Jennalyn Devers, 12/6/2025

Comments: To Whom It May Concern:

I’d like to comment on team sports being removed from the approved list for EFA funds. I have personally experienced issues when it comes to homeschoolers being excluded from sports. I unenrolled my children from public school after the first nine weeks of 1st and 4th grade. My 4th grader had made the archery team at the school prior to being unenrolled. The school principal

decided not to allow him to stay on the team, even though they could have, for no other reason than he was being homeschooled. So my only other option would have been to take him to an outside team with exorbitant fees. Unfortunately he was unable to play at all because of that. If the public school can turn away children from sports if they choose to, even if we live in the district, then homeschooled children should have other options for sports. We should be able to use EFA funding or schools should be required to let homeschoolers in the district try out for teams just like the other kids do. I believe only 7th grade and older is allowed to play public school sports but even then I have heard of schools turning kids away. another issue I've currently run into is basketball. I signed up two of my children for basketball at the Boys & Girls Club but their teams only went up to 4th grade. So my 5th grader was excluded completely because he can't play there and he's also not allowed to play at the public school. We could find a homeschool team but the out of pocket expense would be more than I can afford especially with no help from EFA. A cap has already been put on the amount of money that can be spent on team sports so it's not like someone can spend all of their funding on sports. Not allowing team sports isn't in the best interest of the children when we are already very excluded when it comes to sports. Not to mention the amount of money public schools spend on sending public school teams out of state to games and tournaments. The money homeschoolers spend on team sports should be the least of the states worries. I'd be more than willing to speak more on my experience if needed. Thank you for your time.

Jennalyn Devers

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

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Commenter Name: Elizabeth Gibson, 12/6/2025

Comments: Arkansas lawmakers are proposing a rule that would completely eliminate the ability of homeschool EFA students to use Educational Freedom Account funds for PE, sports, athletics, coaching, electives, fitness training, or team travel. Meanwhile, private school EFA students would continue to have ALL of these things fully covered. This creates two classes of students in the same program—and it's legally a serious problem.

1 Equal Protection Violation (Arkansas Constitution & 14th Amendment)

Homeschool and private school EFA students are identically situated:
- They receive the same EFA funds
- They meet the same compulsory education requirements
- Arkansas Physical Education Standards are quite detailed in requirements for public school

But the state wants to give one group full access to PE/sports and give the other group NOTHING.

Courts have ruled for decades that the government cannot: "Give a benefit to one group of students and deny it to another group who are in the same program." Arkansas cannot legally split EFA children into first-class (private) and second-class (homeschool) students.

2 Arkansas Must Provide an "Adequate and Equitable" Education

The Arkansas Supreme Court's Lake View rulings require the state to make education equitable for ALL Arkansas students. PE is part of the state's required curriculum and kids must show mastery of:
- Physical fitness
- Movement skills
- Team & individual activity skills
- Health-related physical competencies

The state cannot require public school students to meet PE standards while denying homeschool students the funds needed to follow the same standards if desired, while providing private school students in the same program access to funds that cover these things. That is the definition of inequitable.

3 Violates the LEARNS Act Itself

The LEARNS Act allows EFA funds to be used for:
- PE
- Athletics
- Extracurriculars
- Coaching
- Electives
- Sports-related travel
- Physical development programs

Nowhere does the law say these are only for private school students. A new rule cannot rewrite the statute or redefine PE as "non-educational" for homeschoolers. Doing so is illegal and considered ultra vires (beyond the state's authority).

4 Arbitrary & Capricious Rulemaking

Government agencies cannot make rules that are:

• Unsupported by evidence
• Inconsistent with the law
• Based on stereotypes or bias
• Internally contradictory

There is no data showing homeschoolers abused PE funds.
There is no justification for a total ban.
And the state PE curriculum defines skills that homeschool families can't access while private school and public school students can access if funding is eliminated. Eliminating funding while requiring mastery is classic arbitrary rulemaking—and courts overturn these rules.

5️⃣ Violates Parental Educational Rights

Parents have a constitutional right to choose their child's education.

The state cannot:
• Allow EFA funds to follow the student,
• Then strip homeschool parents of access to essential educational components,
• While private school families get the full benefit.

That places a government penalty on choosing homeschooling—a violation of parental rights and educational freedom.

6️⃣ Public Funds Must Be Distributed Fairly

Arkansas cannot spend public education dollars in a way that:
• Favors private school students
• Disadvantages homeschool students
• Creates unequal access to public school state-mandated curriculum requirements

EFA funds are public dollars intended to follow the child, not the school type.

7️⃣ Bottom Line

If this proposal passes:
• Private school EFA kids get full PE, sports, coaching, facilities, electives, and more.
• Homeschool EFA kids get zero access to those same educational experiences.

This is illegal under:
• Arkansas Constitution
• U.S. Constitution
• LEARNS Act
• State administrative law
• Decades of Arkansas education equity rulings

A court would likely strike this restriction down.

💬 What Parents Can Say to Legislators

EFA funds must be applied fairly. You cannot give private school EFA students full access to PE and athletics while banning homeschool students from using their EFA funds for the exact same state-required for public school educational activities. This violates equal protection, the LEARNS Act, and Arkansas' duty to provide an equitable education to all children.

Thanks,
Elizabeth Gibson

Yahoo Mail: Search, Organize, Conquer

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

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For instance, the *Lake View* decision only applies to the adequacy of funding traditional public school districts. 364 Ark. 398 (2005). The comments asserting the draft rule is arbitrary and capricious borrows a legal term applicable to the decisions of administrative and judicial tribunals. The comment also asserts that the rulemaking was ultra vires. That is that the department lacked the authority to promulgate these rules.

The division is required to adopt rules for the administration of the program. A.C.A. § 6-18-2503(a). The Administrative Procedures Act defines the scope of this authority by authorizing the division to adopt a statement of general applicability and future effect that implements, interprets, or prescribes law or policy, or describes the organization, procedure, or practice of an agency. See, A.C.A. § 25-15-202(a)(9)(A). Because the statutory law governing the EFA program restricts funds spent on extracurricular activities to twenty-five pergcent of the funds allocated but does not define extracurricular activities, it is necessary to provide a definition in the rule in order to administer the program. The division takes the position that the general assembly did not intend the most literal definition, that any activity that is not included in the student's curriculum is a qualifying expense; therefore, the division is proposing to establish a definition that exercises the authority granted to interpret the statute and to establish policy regarding the program's administration.

No court in any state has ever held that a program designed to support education in the home environment has a legal obligation to provide funds for extracurricular activates simply because they are generally but not universally a component of more traditional educational environments.

It is the public policy of the State of Arkansas that parents are able to choose between multiple high quality options for their child's education including the student's residential public school, a transfer to a non-residential public school, public charter schools, private schools, microschools, and homeschooling. The goal of the EFA program is to support parents in offering a distinct homeschooling experience by ensuring parents have access to curriculum and equipment necessary to provide high quality education.

Commenter Name: Julia Riggan, 12/6/2025

Comments: To Whom It May Concern at the Arkansas Department of Education:

I am writing with regard to the proposed change of rules in the new draft that seeks to further limit EFA fund usage on extracurricular activities for homeschoolers. According to page 5 of the Title 6.Chapter1.SubchapterB.Part 35 Draft, Item 12(B) excludes team sports from its definition of extracurricular activities. This proposed change would prohibit funds from being used on "registration fees, equipment, dues, and any costs associated with club and team sports." State law already restricts EFA spending on sports and other extracurricular activities to 25% of a student's annual EFA funding. These new rules would go beyond state law by prohibiting EFA money from being spent on team sports at all.

This prohibition would be a great disservice to homeschool children and would completely contradict the purpose of the LEARNS Act itself, which is stated as "to provide Arkansas families with more educational options for their children as they seek educational solutions and curricula that fit the needs of their families." Participating in athletics, competition, and being part of a team is a legitimate part of a child's education, as is evidenced by these very things being offered in public schools. EFA is meant to allow homeschoolers the Freedom to choose which athletics / teams to be a part of.

Arkansas has been such a homeschool-friendly state. I applaud the state's recognition of the right of parents to take responsibility for their child's education. I am also grateful for the progress that has been made by the LEARNS Act and these EFA Funds. Please do not take homeschooling in Arkansas backwards with rulings such as this.

Respectfully,

Julia Riggan
Little Rock, AR
501-240-3488

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

A homeschool student is not prohibited from participating in competitive sports and may do so through a program outside of a public school or at his or her resident public school under A.C.A. § 6-15-509 commonly referred to as the Tim Tebow law.

Commenter Name: Lyndsey Simmons, 12/6/2025

Comments: To whom it may concern:

I appreciate you giving us a chance to provide feedback on the EFA funding of sports and extra-curricular activities.

I truly hope you will continue to allow funding for not only team sports, but also activities that reach young people in non-traditional sports such as skating, dancing, riding, swimming, etc…

My concern is multifaceted, this funding was intended to provide similar opportunity for homeschool students as other traditional schools are able to provide with our tax dollars. PE, sports, electives, woodshop, equine science and even gaming are free in a traditional school setting. Now you are devaluing the homeschool student and process by not giving them the same opportunity. Meanwhile, private school EFA students would continue to have ALL of these things fully covered. This creates two classes of students in the same program—and thus in itself is a serious problem.

Homeschool and private school EFA students are identically situated:

- They receive the same EFA funds
- They meet the same compulsory education requirements
- Arkansas Physical Education Standards are quite detailed in requirements for public school

But the state wants to give one group full access to PE/sports and give the other group NOTHING.

Courts have ruled for decades that the government cannot: "Give a benefit to one group of students and deny it to another group who are in the same program." Arkansas cannot legally split EFA children into first-class (private) and second-class (homeschool) students.

It is your job to make education equitable for ALL Arkansas students. PE is part of the state's required curriculum and kids must show mastery of:

• Physical fitness
• Movement skills
• Team & individual activity skills
• Health-related physical competencies

The state cannot require public school students to meet PE standards while denying homeschool students the funds needed to follow the same standards if desired, while providing private school students in the same program access to funds that cover these things. That is the definition of inequitable.

Nowhere in the law does it say that these are only for private school students. A new rule cannot rewrite the statute or redefine PE as "non-educational" for homeschoolers. Doing so is illegal and considered ultra vires (beyond the state's authority).

It also seems that their is a lack of evidence to support the claims that our lawmakers are trying to impose. It is also bias and inconsistent with the law.

There is no data showing homeschoolers abused PE funds. This is a false claim by biased lawmakers.

There is no justification for a total ban.

Parents have a constitutional right to choose their child's education. This is why many of us homeschool. There are paths that public school children can take and private school children can take and we should have the same opportunity to provide this for our students.

That places a government penalty on choosing homeschooling—a violation of parental rights and educational freedom.

Arkansas cannot spend public education dollars in a way that:
• Favors private school students
• Disadvantages homeschool students
• Creates unequal access to public school state-mandated curriculum requirements

EFA funds are public dollars intended to follow the child, not the school type. With the law change this is exactly what it will be doing.

EFA funds must be applied fairly. You cannot give private school EFA students full access to PE and athletics while banning homeschool students from using their EFA funds for the exact same state-required for public school educational activities. This violates equal protection, the LEARNS Act, and Arkansas' duty to provide an equitable education to all children.

Also changing the 25% to 10% is less than ideal. This means that $600 per student can be spent on extracurricular, how is that fair? One woodshop class for 8 weeks cost that, one season of a sport that then means our students will not be able to participate in field trips or multiple "electives".

Again I appreciate you allowing us to voice our concerns and hope that this will be voted out.

Lyndsey Simmons

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

A homeschool student is not prohibited from participating in competitive sports and may do so through a program outside of a public school or at his or her resident public school under A.C.A. § 6-15-509 commonly referred to as the Tim Tebow law.

Commenter Name: Krystina Johnson, 12/6/2025

Comments: To whom it may concern,

I want to start off by saying that we truly appreciate the Learns EFA program. The efforts and intention of this program is not lost on our family. It has come as relief to our one income household.

While I understand that there are going to be growing pains and tweaks to be made to make this program be successful, I just want to voice our appreciation. We have been able to utilize the funds for their intended use and feel that the caps and restrictions are reasonable. Just like with everything, there will be people who try to take advantage of a good thing but I feel like the limitations/caps and restrictions have been put in place for these instances. I'm sure the same issues apply to the public schools as well (frivolous spending), which in turn, perhaps has limitations/caps and restrictions put in place as well.

The arguments I've heard to cut funding for extracurricular doesn't seem to be a fair assessment. Schools are provided with funding for sports and activities. So if the program is designed to parallel with how schools use their funding then it makes sense for funds to be open to sports and activities for homeschoolers as well. But with that said, regardless of what is decided, we appreciate the recognition that has been given to the homeschool community and the relief the program has provided.

Sincerely,
Krystina Johnson

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

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Commenter Name: Kim Brock, Homeschool Parent, 12/6/2025

Comments: Dear Arkansas Department of Education,

I am asking you to please reconsider your position on removing PE, sports, and extracurricular funding for homeschool EFA students. This decision feels deeply unfair.

The State determined the overall EFA amount of $6,800 and already reduced the portion allowed for extracurricular activities to $1,715. Why limit it even further—especially when public school students are free to participate in team sports funded by taxpayer dollars? Homeschool families pay taxes too, and it should not be considered "wrong" for us to use the funds allotted for our children in the same way.

This program has barely begun—open enrollment only started this school year. It has not been given enough time to function before major restrictions are being added. Families were told this program would provide freedom and equal opportunity. Taking opportunities away from homeschool students while private school EFA students keep full access undermines that promise.

Please keep the program fair and allow it time to work. I respectfully ask you to reject this proposed restriction.

Please don't create two levels of EFA students. Please don't punish families simply because we chose to homeschool. Our children deserve the same chance to learn, develop, and thrive.

Thank you for taking the time to hear our concerns.

Sincerely,

Kim Brock

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

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Commenter Name: tbaker167@gmail.com, 12/6/2025

Comments: It makes zero sense to reduce the amount of funds available for sports for those that home school. There is no proposal to reduce public school sports funding so explain to me why a cut is being considered; it seems to be a deterrent to home schooling and force kids to attend private school or return to a failing public school system. I will do neither. I am against reducing sports funding for home schooling and will vote accordingly for my interests. Thank you. Sent from my iPhone

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

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Commenter Name: Erin Shirley, Homeschool Parent,12/6/2025

Comments: Please reconsider the funding on team sports. We already have a set amount that can be spent on extra curricular activities. If this is how the parent and child wants to spend that set

amount of money why limit it? Team sports offer many benefits both socially and physically for the child. I see many public schools with very fancy gyms and buses and don't feel they are limited on what they are spending their funding on.

Sincerely,
Erin Shirley, homeschool mom for 12 years

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

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Commenter Name: Kellie Diederich, Parent, 12/6/2025

Comments: I am emailing in regards to the newly drafted rules for EFA guidance.

In reference to 12A, the extracurricular activities no longer allowing team sports whatsoever is not in line with what is allowed in public schools. I agree that equipment should not be funded. However, for it to completely remove team sports as an option is not logical. If I were to enroll my student in public or even a private school my child would be eligible to participate in basketball/baseball/cheerleading, any team sport offered by the school for free. So, to remove this option, basically only to homeschoolers is discrimination and unfair.

Thank you for receiving my comment.

Kellie Smith

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

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Commenter Name: Sharice Beavers, Homeschool Parent,12/6/2025

Comments: Please reconsider your position on this funding matter.

The legislative body has already reduced the funding amount to limit sports or extra curricular. Why limit this even further? It makes no sense. The state appropriated this money supposedly to give freedom to choose and now you continue to limit the choice? The state has given families the dollar amount to spend. This amount is much more than most would spend on curriculum or activities unless they are involved in more costly experiences like these team sports. I could go into more details about this matter as a homeschool family with 23 years of experience if you would wish to consider further opinion.

Sharice Beavers
501-250-7295
Sent from my iPhone

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

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Commenter Name: Tracie Durham, 12/5/2025

Comments: To whom it may concern,

I am writing to address the new definition of Extracurricular Activity exclusions proposed in 6 CAR pt 35-102(12)(B).

I hope that you will reconsider these exclusions as they improperly burden one group of students and favor other groups. Homeschool students are disproportionately impacted by these exclusions.

All Arkansas homeschool families contribute equally to the tax base that is used to appropriate funds for the EFA. Our students should not be negatively impacted by rules meant to support all of Arkansas' students.

Homeschool students contribute to the overall academic success of Arkansas and our students should not be burdened unequally when it comes to funding designed to benefit all students. The tax funding for the EFA is drawn from all Arkansans, including homeschoolers, for the purpose of benefiting all Arkansas students, and should be equally available to all students regardless of their status- public, private, or homeschooled.

Thank you for your kind consideration of this email and the viewpoints expressed herein.

Sincerely,
Tracie Durham
NLR, Arkansas

Sent from my iPhone

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

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Commenter Name: Claire Mills, 12/6/2025

Comments: Hello and thank you for taking concerns from the people that EFA funds serve.

This is our first year participating in the EFA program. These funds have been a blessing in our lives for curriculum, books, technology, and extracurricular activities.

My children have benefited from fine art classes that otherwise would not be possible for us to afford. In addition, my children have also become involved in 4h and horse back riding. Just in a few months, I can see a difference due to these extra programs.

I also recognize that some may not see these benefits first hand. Already my children have been more active and spending time outside. Riding has strengthened their core muscles, helped in

balance, and even leg and arm strength through various postures and movements needed to ride. This isn't typical PE style or seen in many schools, but for those with ADHD and other sensory disorders, it gives these children many skills and exercise that is best for their need and style of learning. One of the reasons we homeschool is to meet these unique needs, that are hard for a school district to manage, that best fits per each individual.

I appreciate the chance to voice these concerns and share the benefits with you. We look forward to continuing to use the funds to help aid with every unique individual's needs and learning style.

Thank you again for recognizing the homeschoolers in our state and aiding in their learning, growth, and future contributions to the community.

Sincerely,
Claire Mills
Mother to Bronson (15), Juliet (12), Dallin (10), and Annalise (7)

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

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Commenter Name: Heather Williams, 12/5/2025

Comments: In a state with high obesity rates and poor health outcomes, we should be encouraging *all* students to participate in physical activity and organized sports to the fullest extent possible. Homeschool athletes deserve equitable access and support—not additional restrictions.

Heather Caldwell

Sent from my iPhone

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best

for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

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Commenter Name: Jessica Soares, 12/5/2025

Comments: Hello!

My name is Jessi Soares and I am the owner and operator of Three Strides Out Riding Academy in Royal Arkansas. I am an approved vendor of the Learns funds and have several families whose children partake in my equine program. I have spent numerous years caring for and teaching children in various sports and activities. I see the life skills and benefits these children obtain by participating in these extracurricular activities. Horse riding alone teaches students problem solving skills, building and executing a plan, communication, responsibility, care and compassion, grit, team building, ledership, confidence and the list goes on. These skills and life lessons are just as important as "traditional book work education" when building and shaping a well rounded member of society.

If the concern is that too much of their funds are being allotted to extra curricular then I would say more total funds should be given. If homeschool parents are paying into public education then their families should have access to the same amount of extra curricular / physical education/ educational trips.

Thank you for allowing us to comment on the matter.

Sincerely
"Eyes up, chin up, chest up" and "I can do hard things"
Jessie Soares
Three Strides Out Riding Academy

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

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Commenter Name: Bobbie Klingler, 12/5/2025

Comments: To whom it may concern,

I've heard feedback is wanted concerning the area of the EFA funding and sports and extracurriculars. I am a mother of 5, one being special needs, and this funding has been a game changer for our family! We are so extremely grateful. And honestly my favorite part is that we can use some of it for extracurriculars. In the past, my poor kids have wanted so bad to do certain things like horseback riding, dance classes, mountain biking, etc….but we have never been able to afford any of it. This year we can. They still aren't able to do all the things in gs they want bc of the 25% cap, but I'm not trying to complain. They are now thriving at their individual activities, and it feels so good as their mother for them to be able to do the things that they have been longing to do. We have met many other homeschoolers through this as well so it's also given us a sense of community. It's also hard having children from age 1 to 11, to find the time and opportunity to be physically active very often, so with the help from the funds, they are able to get their exercise without it being all on me! Please please don't take this away!

Sincerely,
Bobbie Klingler

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

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Commenter Name: Tosha Hamrouche, 12/5/2025

Comments: To whom it may concern? The bill was recently revised to restrict sports funding to 25%. While 25% may seem adequate, I am having difficulty grasping the logic behind excluding team sports, which are already covered by the 25% allocation. Can you clarify the distinction

between sports and team sports, considering the same funding constraints apply to all? This decision seems discriminatory, singling out a particular group. Team sports provide numerous benefits for children, promoting teamwork and unity. I am failing to comprehend the justification for their removal, especially since the 25% funding limit is already established. Would you care to explain why team sports cannot utilize the allocated 25% while other sports can? Moreover, team sports are an integral component of school curricula, and not all students can participate in school teams.

Tosha Hamrouche
Sent from my iPhone

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

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Commenter Name: Becky McNeil, Homeschool Parent, 12/5/2025

Comments: **To Whom It May Concern,**

I am writing to express my concern regarding the newly proposed change to the allowable uses of Education Freedom Account (EFA) funds—specifically, the proposal to prohibit these funds from being used for extracurricular activities. I respectfully urge you to reconsider this change, as it would create an unequal and unnecessary disadvantage for homeschooled students across Arkansas.

Extracurricular activities are an essential part of a student's holistic development. In traditional public school settings, these programs—whether sports, clubs, arts, or other enrichment opportunities—are embedded into the overall school experience. By contrast, homeschooled students rely on EFA funds to access comparable opportunities in their communities. Removing extracurricular eligibility for EFA families would create a significant inequity, limiting the ability of homeschooled children to receive an education that is well-rounded and comparable to that of their peers.

Participation in extracurriculars such as sports, karate, horseback riding, and other nontraditional programs is far more than recreational. In addition to promoting physical health, these activities

also provide critical developmental benefits: social skills, teamwork, discipline, confidence-building, ledership skills, and emotional resilience. These experiences contribute directly to a complete education—not only academically but socially and personally. Restricting the use of EFA funds would dramatically reduce access to these valuable opportunities, especially for families who rely on the program to afford them.

Additionally, I strongly believe **educational field trips should not be lumped into the same category as extracurriculars**. Field trips are extensions of academic learning, not optional recreation. Museums, science centers, historical sites, and hands-on learning experiences are essential components of a complete education—especially for homeschoolers who do not have school-organized outings.

I understand and appreciate the concern about preventing EFA funds from being used for elite or excessively costly sports programs. However, the current 25% cap on extracurricular spending already serves as an effective safeguard against such misuse. This cap ensures reasonable spending without denying students the ability to pursue meaningful and developmentally important activities.

If this allotment were eliminated, my own homeschooled children would be limited in what extracurricular options remain available. Beyond impacting individual families, this change would also have ripple effects on local communities. Many small businesses—such as studios, gyms, trainers, and specialized instructors—have benefitted from the flexibility and engagement that the current EFA structure allows. Restricting extracurricular fund eligibility would reduce participation in these programs and could negatively affect these local providers who play an important role in our community.

The EFA program was developed to give Arkansas families genuine educational freedom—to tailor learning experiences that meet the unique needs of their children. Removing extracurricular support undermines that mission and disproportionately harms homeschooled students who do not have a public-school infrastructure to rely on.

For these reasons, I respectfully urge you to reconsider and maintain the current allowance for extracurricular spending within the EFA program. Thank you for your time and your consideration.

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

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Commenter Name: Rebekah Erskin, 12/5/2025

Comments: To Whom It May Concern:

I am emailing to share my thoughts regarding the proposed idea of reducing or even cutting EFA funding for use in athletics.

Many homeschoolers have budgeted for curriculum use for years now. It makes sense that it would seem that the funding is being taken advantage of to use for sports. In reality, it may be likely the funding is opening more doors for homeschooled kids to participate in a team sport. This is my personal opinion as that would be MY reason to use any funds for any of my 4 children that might would wish to play a sport.

Obviously this is about money, and giving an account for if investments are worth pouring into the EFA funding is due diligence. But… do public schools give an arbitrary percentage of funding to be allowed to spend on any ONE child when it comes to sports or extracurriculars? I'm from a town where kids play multiple sports year-round and only have to keep a C average and clean discipline record to do so. Those kids are allowed to have 504 plans, which means they are potentially "costing" more from a funding perspective. It is unlawful to restrict a public school student from benefiting from an athletic program when they are meeting requirements. Should we make public school students choose between playing basketball or volleyball— or playing softball vs being active in FFA or FBLA?

I realize the very act of homeschooling is choosing to educate differently from the public school system, but until we initiate talks to take away athletic programs from academically failing schools, perhaps it would be reasonable to keep the spending allowance for athletics to at least stay at a helpful 25%.

In the humble opinion of a proud Arkansas public school graduate and board certified RN who is currently in the position where homeschooling is the right fit for our family, it would make more sense to make parents prove that a student is proficient in core subjects before denying —or even wildly micromanaging —homeschool families over funding for athletics.

I admit I'm more familiar with the academics part of education and have only used funds for curriculum and a desk chair. I value good stewardship as well as raising children into adults who are good citizens for their community, state, and country. Allowing a student the experiences of both foundational curriculum and extracurriculars is key to broadening their horizons of opportunity and increases their likelihood of being a productive member of society.

Thank you for accepting comments and for being attentive to signs of abuse in this program! Your efforts are appreciated!

Sincerely,

Rebekah Erskin
Sent from my iPhone

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

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Commenter Name: Kelly Gibbs, 12/5/2025

Comments: Why Arkansas Homeschool EFA Families Should Oppose the Proposed PE/Sports Funding Ban

1 Equal Protection Violation (Arkansas Constitution & 14th Amendment)

Homeschool and private school EFA students are identically situated:
- They receive the same EFA funds
- They meet the same compulsory education requirements
- Arkansas Physical Education Standards are quite detailed in requirements for public school

But the state wants to give one group full access to PE/sports and give the other group NOTHING.

Courts have ruled for decades that the government cannot: "Give a benefit to one group of students and deny it to another group who are in the same program." Arkansas cannot legally split EFA children into first-class (private) and second-class (homeschool) students.

2 Arkansas Must Provide an "Adequate and Equitable" Education

The Arkansas Supreme Court's Lake View rulings require the state to make education equitable for ALL Arkansas students. PE is part of the state's required curriculum and kids must show mastery of:
- Physical fitness
- Movement skills
- Team & individual activity skills
- Health-related physical competencies

The state cannot require public school students to meet PE standards while denying homeschool students the funds needed to follow the same standards if desired, while providing private school students in the same program access to funds that cover these things. That is the definition of inequitable.

3 Violates the LEARNS Act Itself

The LEARNS Act allows EFA funds to be used for:
- PE
- Athletics
- Extracurriculars
- Coaching
- Electives
- Sports-related travel
- Physical development programs

Nowhere does the law say these are only for private school students. A new rule cannot rewrite the statute or redefine PE as "non-educational" for homeschoolers. Doing so is illegal and considered ultra vires (beyond the state's authority).

4 Arbitrary & Capricious Rulemaking

Government agencies cannot make rules that are:
- Unsupported by evidence
- Inconsistent with the law
- Based on stereotypes or bias
- Internally contradictory

There is no data showing homeschoolers abused PE funds.
There is no justification for a total ban.
And the state PE curriculum defines skills that homeschool families can't access while private school and public school students can access if funding is eliminated. Eliminating funding while requiring mastery is classic arbitrary rulemaking—and courts overturn these rules.

5 Violates Parental Educational Rights

Parents have a constitutional right to choose their child's education.

The state cannot:
- Allow EFA funds to follow the student,
- Then strip homeschool parents of access to essential educational components,
- While private school families get the full benefit.

That places a government penalty on choosing homeschooling—a violation of parental rights and educational freedom.

6️⃣ Public Funds Must Be Distributed Fairly

Arkansas cannot spend public education dollars in a way that:
• Favors private school students
• Disadvantages homeschool students
• Creates unequal access to public school state-mandated curriculum requirements

EFA funds are public dollars intended to follow the child, not the school type.

7️⃣ Bottom Line

If this proposal passes:
• Private school EFA kids get full PE, sports, coaching, facilities, electives, and more.
• Homeschool EFA kids get zero access to those same educational experiences.

This is illegal under:
• Arkansas Constitution
• U.S. Constitution
• LEARNS Act
• State administrative law
• Decades of Arkansas education equity rulings

EFA funds must be applied fairly. You cannot give private school EFA students full access to PE and athletics while banning homeschool students from using their EFA funds for the exact same state-required for public school educational activities. This violates equal protection, the LEARNS Act, and Arkansas' duty to provide an equitable education to all children.

Kelly Gibbs

Sent from Yahoo Mail for iPhone

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

However, this change was made pursuant to policy decision and was not an acceptance of the underlying premise of the comment that a policy governing team sports violates Arkansas law because team sports are a part of many private and public schools. The division respectfully asserts that this is a misunderstanding of both equal protection under the state and federal constitution and the law governing education in Arkansas. This legal error has led to a number of assertions which the division would like to address.

For instance, the Lake View decision only applies to the adequacy of funding traditional public school districts. 364 Ark. 398 (2005). The comments asserting the draft rule is arbitrary and capricious borrows a legal term applicable to the decisions of administrative and judicial tribunals. The comment also asserts that the rulemaking was ultra vires. That is that the department lacked the authority to promulgate these rules.

The division is required to adopt rules for the administration of the program. A.C.A. § 6-18-2503(a). The Administrative Procedures Act defines the scope of this authority by authorizing the division to adopt a statement of general applicability and future effect that implements, interprets, or prescribes law or policy, or describes the organization, procedure, or practice of an agency. See, A.C.A. § 25-15-202(a)(9)(A). Because the statutory law governing the EFA program restricts funds spent on extracurricular activities to twenty-five percent of the funds allocated but does not define extracurricular activities, it is necessary to provide a definition in the rule in order to administer the program. The division takes the position that the general assembly did not intend the most literal definition, that any activity that is not included in the student's curriculum is a qualifying expense; therefore, the division is proposing to establish a definition that exercises the authority granted to interpret the statute and to establish policy regarding the program's administration.

No court in any state has ever held that a program designed to support education in the home environment has a legal obligation to provide funds for extracurricular activates simply because they are generally but not universally a component of more traditional educational environments.

It is the public policy of the State of Arkansas that parents are able to choose between multiple high quality options for their child's education including the student's residential public school, a transfer to a non-residential public school, public charter schools, private schools, microschools, and homeschooling. The goal of the EFA program is to support parents in offering a distinct homeschooling experience by ensuring parents have access to curriculum and equipment necessary to provide high quality education.

Commenter Name: Kristy Brown, 12/5/2025

Comments: Hi!! I just wanted to reach out and express how grateful I am to have the EFA funds for sports and extra curriculars. My son, Jeffrey, would never have been able to do horseback riding and American Ninja Warrior classes. We start piano in the spring. He has grown and been strengthened in many ways, both mentally and physically, through these activities. What a blessing! My older son, Brody, has been able to do guitar lessons AND woodworking with these amazing funds. Please, please continue to allow the funds to be used for these and so many more amazing opportunities for our students. Otherwise, they just wouldn't be able to experience it. Thank you!! Merry Christmas!!!

Kristy Brown

Division Response: Comment considered, no changes made.

Commenter Name: Amanda Strange, 12/5/2025

Comments: To the Arkansas Department of Education,

I am submitting this comment in strong opposition to the proposed rule that would remove homeschool EFA students' ability to use their Educational Freedom Account funds for PE, sports, athletics, coaching, electives, fitness training, or team travel.

Homeschool EFA students and private school EFA students are part of the same program, receive the same funds, and must meet the same Arkansas educational standards, including Physical Education standards. The proposed rule would allow private school EFA students to continue receiving full access to PE and athletics, while homeschool EFA students would be denied all access. This creates two classes of children within a single state program and violates both state and federal constitutional protections.

1. Equal Protection Concerns
Homeschool and private school EFA students are identically situated under the law, yet this rule would give one group full benefits and the other group none. Courts have repeatedly ruled that the state may not grant a benefit to one group of students and deny it to another group within the same program. This distinction is not legally or logically justified.

2. Violates Arkansas' Duty to Provide an "Adequate and Equitable" Education
Under the Lake View decisions, Arkansas is required to ensure educational opportunities are equitable for all students. Since PE is part of required curriculum and homeschool students must still demonstrate mastery of fitness and movement skills, removing access to PE resources while keeping the requirement in place is fundamentally inequitable.

3. Conflicts With the LEARNS Act
The LEARNS Act clearly authorizes EFA funds for PE, athletics, extracurriculars, electives, coaching, and physical development programs. The statute does not limit these uses to private school students. A regulation cannot override or rewrite the law; doing so would be considered ultra vires.

4. Arbitrary and Capricious Rulemaking
There is no evidence that homeschool families have misused PE funds or that a total ban is necessary. Eliminating required educational components without justification meets the definition of arbitrary and capricious rulemaking, which courts routinely strike down.

5. Violates Parental Rights and Educational Freedom
EFA funds are designed to follow the student, and parents have a constitutional right to choose their child's educational path. Stripping homeschool families of access to essential educational components—while private school families receive full access—creates a government-imposed penalty for choosing homeschooling.

Request:

I respectfully urge ADE to withdraw this portion of the proposed rule and ensure that homeschool EFA students retain the same access to PE, athletics, electives, and related educational services that private school EFA students receive under the LEARNS Act.

Thank you for your time and consideration
Amanda Strange

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

However, this change was made pursuant to policy decision and was not an acceptance of the underlying premise of the comment that a policy governing team sports violates Arkansas law because team sports are a part of many private and public schools. The division respectfully asserts that this is a misunderstanding of both equal protection under the state and federal constitution and the law governing education in Arkansas. This legal error has led to a number of assertions which the division would like to address.

For instance, the Lake View decision only applies to the adequacy of funding traditional public school districts. 364 Ark. 398 (2005). The comments asserting the draft rule is arbitrary and capricious borrows a legal term applicable to the decisions of administrative and judicial tribunals. The comment also asserts that the rulemaking was ultra vires. That is that the department lacked the authority to promulgate these rules.

The division is required to adopt rules for the administration of the program. A.C.A. § 6-18-2503(a). The Administrative Procedures Act defines the scope of this authority by authorizing the division to adopt a statement of general applicability and future effect that implements, interprets, or prescribes law or policy, or describes the organization, procedure, or practice of an agency. See, A.C.A. § 25-15-202(a)(9)(A). Because the statutory law governing the EFA program restricts funds spent on extracurricular activities to twenty-five percent of the funds allocated but does not define extracurricular activities, it is necessary to provide a definition in the rule in order to administer the program. The division takes the position that the general assembly did not intend the most literal definition, that any activity that is not included in the student's curriculum is a qualifying expense; therefore, the division is proposing to establish a definition that exercises the authority granted to interpret the statute and to establish policy regarding the program's administration.

No court in any state has ever held that a program designed to support education in the home environment has a legal obligation to provide funds for extracurricular activates simply because they are generally but not universally a component of more traditional educational environments.

It is the public policy of the State of Arkansas that parents are able to choose between multiple high quality options for their child's education including the student's residential public school, a transfer to a non-residential public school, public charter schools, private schools, microschools, and homeschooling. The goal of the EFA program is to support parents in offering a distinct homeschooling experience by ensuring parents have access to curriculum and equipment necessary to provide high quality education.

Commenter Name: Haley Joyce, 12/5/2025

Comments: Homeschool families in Arkansas should have access to the full range of athletic opportunities available across the state: homeschool teams, public school teams, private school teams, recreational leagues, and travel programs. Every homeschooled student athlete deserves the freedom to choose the option that best fits their needs. Arkansas already enforces a strict financial limit of $1,716 per athlete—an amount that is more than sufficient as a safeguard. Meanwhile, public schools operate with no per-athlete spending cap at all. Many public school programs exceed the $1,716 threshold by wide margins, especially when they travel for games and tournaments both within Arkansas and out of state. For example, Little Rock Central's basketball program regularly competes in multiple out-of-state tournaments each season, including one held in Anchorage, Alaska. These athletes receive fully funded travel, lodging, and meals, giving them opportunities that cost far more than the restrictions placed on homeschool athletes.

There are many legitimate reasons a homeschooled student might need to play for a travel team. Despite laws intended to allow homeschool participation in public school athletics, many districts continue to deny homeschoolers outright or impose complicated hurdles that ultimately discourage families from pursuing that option. In many rural areas of Arkansas, if the local public school refuses to accommodate a homeschooled athlete, the only remaining option is a travel team—which is often more expensive by default.

Additionally, homeschool athletes should be allowed to use their travel allowance (the same $1,716) to cover travel to games, including those played out of state. Public school athletes routinely travel to games at no personal cost to their families, and this is standard practice across Arkansas. Yet current rules allow homeschool families to count travel for practices but not travel for games—an inconsistent and illogical distinction that exists nowhere else in Arkansas athletics. This standard functions as yet another way to maintain advantages for public school athletes while limiting homeschool students. Parents of athletes at Little Rock Central are not paying out of pocket to send their children to Oklahoma City, Missouri, Kansas City, or Anchorage. Cabot's cheer teams travel to Tennessee on school funds. These opportunities are considered normal, even expected, for public school athletes.

Education Freedom Account funds are intended to level the playing field between homeschoolers and their public school peers. If public school teams can finance travel to competitions across the region and the nation, then homeschoolers should at minimum be allowed to use their full PE and travel allotment as it best serves their athletic goals. Homeschooling is not simply public school instruction relocated to the home, and families utilizing EFA funds for athletic participation should retain the maximum autonomy allowed under state law. My son's homeschool basketball team

travels to places like St. Louis, Monroe, Dallas, and Springfield. Their travel is no less purposeful or meaningful than the travel undertaken by teams like Little Rock Central. In a state where obesity rates are high and overall health outcomes remain poor, every student should be supported and encouraged to participate in physical activity—including organized sports—to the fullest extent possible.

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

A homeschool student is not prohibited from participating in competitive sports and may do so through a program outside of a public school or at his or her resident public school under A.C.A. § 6-15-509 commonly referred to as the Tim Tebow law.

Commenter Name: Erica Walaszkowski, Homeschool Parent, 12/5/2025

Comments: To Whom it May Concern,

I am writing a a homeschool parent of 7 years in opposition to removing team sports and re-capping other sports at 10% of our allotted EFA fund amount. This proposal seems quite ridiculous seeing that nearly EVERY SINGLE public school sport is a team. I was under the impression that the objective to educational freedom accounts was to give our children access to the best possible education for each of them individually. Team Sports is a big part of that best possible education not only for the obvious-health and exercise-but also for time management, resilience, responsibility, emotional regulation, discipline, ledership, decision making, character building, communication skills, cooperation, etc, etc…These are interpersonal skills that are transferable to various aspects of life. They prepare students for success. Successful students become successful adults who contribute to society.

And isn't that what we all want?

Thank you for you time,
Erica Walaszkowski

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best

for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

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Commenter Name: Cindy Davis, 12/5/2025

Comments: To Whom It May Concern,

I am against changing EFA funding to exclude team sports as part of physical education.

I am aware of recent comments made about lowering the cap to 10% or completely removing team sports from EFA funding. I do not feel this is in the best interest of students. The 25% cap is a fair, if not a little low, amount to cover team sports and field trips. EFA funds should be applied fairly to all students regardless of public, private, or homeschooling.

Private school students utilizing EFA funds have access to PE and athletics, including team sports. Public schools use taxpayer money to fund team sports and physical education. It is only fair to allow homeschoolers the same opportunities as those in public and private school settings.

I am aware of the importance of physical education and team sports. The 25% cap is a small percentage considering the amount school districts spend on team sports and the travel that goes along with playing other teams. I would wager 25% of the yearly EFA funds is a drop in the bucket compared to what is spent on team sports per student in public and private schools.

Homeschoolers also have to factor field trips into that amount. In public or private schools, students do not have to choose between playing on a team sport and attending a field trip for history or science. Yet, homeschoolers have to weigh and balance opportunities to stay within the 25% cap. Extracurricular activities, physical education, and field trips are an important part of a well rounded education for all students. Please do not eliminate these opportunities for homeschooled students.

Thank you for your time,
Cindy Davis

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents

have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

A homeschool student is not prohibited from participating in competitive sports and may do so through a program outside of a public school or at his or her resident public school under A.C.A. § 6-15-509 commonly referred to as the Tim Tebow law.

Commenter Name: Kristi Nichols, Parent, 12/5/2025

Comments: Sent. This is what I wrote:

I am writing as an Arkansas parent who is grateful for the Educational Freedom Account (EFA) program and the expanded opportunities it provides for families. I am concerned about the proposal to remove team sports from approved EFA expenses, and I respectfully ask that you reconsider this change.

According to the official EFA rules, the program's purpose is "to provide Arkansas families with more educational options for their children as they seek educational solutions and curricula that fit the needs of their families." This intentionally broad language reflects the vision of the LEARNS Act: empowering parents to choose the educational tools, environments, and experiences necessary to meet the needs of their children.

Team sports directly support this statutory purpose. In Arkansas public schools, sports are part of the educational experience—they provide physical-education instruction, ledership development, teamwork skills, character formation, discipline, social-emotional development, and opportunities that directly contribute to a child's overall educational growth.

Excluding only certain sports—while allowing other physical-education expenses—creates an arbitrary distinction that has no clear educational rationale. If physical education is recognized as an educational need (and it is), then prohibiting structured team sports but permitting other physical-education activities is inconsistent and unsupported by any clear statutory or educational justification.

Additionally, the EFA program already includes a strict annual spending cap, which prevents misuse or excessive spending. Because of this cap, families are not able to "overspend" on sports or any single category. The cap itself provides all necessary fiscal protection without needing to selectively ban certain activities. Selective exclusion of specific sports is therefore unnecessary and does not serve any clear educational or financial purpose.

It is also important to note that other states with ESA-style programs allow team sports as part of their recognized educational expenses:
• Indiana's INESA allows school-based sports, including baseball, soccer, basketball, and track.
• Arizona's ESA program includes athletic programs and structured PE activities.

• Florida's Family Empowerment Scholarship explicitly allows sports lessons, team fees, and competitions.

These programs recognize what Arkansas has always known—sports are educational. They support academic performance, physical health, teamwork, confidence, resilience, and whole-child development.

Removing team sports from EFA eligibility would restrict parental choice, narrow educational options, and conflict with the stated purpose of the EFA program. It would also introduce an arbitrary policy distinction with no clear educational, legal, or fiscal justification—all while Arkansas public-school students continue to receive team sports as part of their educational experience.

For these reasons, I respectfully urge you to keep team sports eligible within the EFA program so that Arkansas families may continue selecting the educational experiences that best meet their children's needs.

Thank you for your time and your dedication to Arkansas families.

-Kristi

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

A homeschool student is not prohibited from participating in competitive sports and may do so through a program outside of a public school or at his or her resident public school under A.C.A. § 6-15-509 commonly referred to as the Tim Tebow law.

Commenter Name: Melanie Mowrey, 12/5/2025

Comments: My name is Melanie Mowrey.

Kids in the public school system get PE, specialized sports training and events, travel, weight training, and more all paid for through the public school system. That is being paid for by our tax dollars.

So, why would our EFA funds for homeschool not pay for all of that?

That's singling out the homeschoolers who's parents pay for everyone else's child that's not homeschooled. What sense does that make?

Kids should all have the same opportunities!

In today's day and age, exercising and being active is very important to stay healthy. Nowadays life is way too busy with too much sitting down. Our children need more movement,

In addition, kids with EFA going to private school would have all of those same things paid at 100% too—so why would homeschooled children be singled out and excluded from that?

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

A homeschool student is not prohibited from participating in competitive sports and may do so through a program outside of a public school or at his or her resident public school under A.C.A. § 6-15-509 commonly referred to as the Tim Tebow law.

Commenter Name: Julia Taylor, Education Organizer, Arkansas Appleseed Legal Justice Center, 12/2/2025 and 12/5/2025

Comments: Good morning. Arkansas Appleseed is committed to helping Arkansas citizens understand and participate in education policy. I am unable to attend either meeting for public comment. Can someone in the Department clarify some things within the Rules for me?

On page 11, " Fees and costs associated with a student enrolling in a public school or open enrollment public charter school, including without limitation the amount to be paid to the public school"

Then, stricken: a public school or open enrollment charter... is eligible to receive an amount equal to 1/6 of the state foundation funding amount for each course...".

The first paragraph suggests that there are fees associated with classes in public schools. That is not usually the case. What is meant here?

The second, stricken paragraph indicates that the public school or open enrollment charter school will not receive funding for academic courses in which EFA students enroll . If students are using EFA money, that money is not going to a public school. If said student is allowed to take courses

at the public school , or at a public school, why would that school not receive a portion of the funding ? The student is using public school resources, building space, and staff.

Are students with EFA allowed to participate in sports in public schools? In the past , home schooled students were able to do this. If this is allowed, how are public schools reimbursed ?

On page 20, " Upon enrolling in the ACFAP, a participating student may no longer be entitled to a free appropriate public education, including special education and related services , from their public school district of residence, as long as that child remains in the ACFAP"

In the past, prior to the ACFAP, students from private schools or home schools were able to access special services through public schools, such as speech or occupational therapy. Does this rule mean that students outside of public schools may NOT receive such services ?

Page 23: " The department may also remove a participating student who consistently fails to demonstrate academic achievement or growth on a valid and reliable assessment ..." The rule/ then outline steps to be taken before that student is removed , but ultimately the student may be removed from ACFAP.

Public schools must educate a student no matter what their achievement is like. Parents in Arkansas expect their children to be educated by the state, whether in public school or private .

General:
There have been several newer schools which have had major issues in the news this year. Are the rules about which schools may receive EFA clear enough and stringent enough to keep all Arkansas students safe?

Are the rules regarding purchases with EFA money for students clear enough so that both parents and employees of the Department have a very specific understanding of what is acceptable? The rules require intention of fraud for parents or schools to lose funding. This makes it even more important that rules are clear. Arkansans generally do not want to have state money spent extravagantly.

Thank you for your time to help us understand the updated rules.

Julia Taylor
Education Organizer
Arkansas Appleseed Legal Justice Center

Division Response: Comment considered, no changes made.

Regarding the comment related to fees associated with classes in public school, public schools have the option to offer classes at a cost to nonpublic school students, this provision allows EFA program participants to use EFA funds to cover that cost. The intent of the stricken language is to simplify the process.

Regarding the question concerning whether EFA students are allowed to participate in sports in public schools, a homeschool student may participate in team sports at his or her traditional public school under A.C.A. § 6-15-509 commonly referred to as the Tim Tebow law.

Other questions in this comment are beyond the scope of this rulemaking.

Commenter Name: April Gore, Parent, 12/5/2025

Comments: To Whom it May Concern,

I want to share my opinion and experience on the use of EFA funds and extra activities. I have three kids currently using EFA, and we have chosen to use EFA for woodworking classes and horseback riding, along with a few other odds and ends. Both of these classes have been beneficial to my kids. I love that woodworking not only gives them a hobby skill but also teaches them about the possibility of jobs in trades, and it gives them the confidence to know they could do those types of jobs as adults. As well as learning to use and master machinery, apply practical mathematics, think analytically, and follow safety procedures. Horseback riding has been a big boost for my daughter, who has ADHD, Inattentive, and possibly autism. Because she is high functioning, she never quite qualifies for OT/PT interventions. Riding has given her physical confidence and mind/body awareness that will stick with her throughout her life. Challenging her to follow directions while controlling the horse in a 'stress' situation, where she has to stay calm, react appropriately, and trust both her own and someone else's instincts.

I hope and pray that my kids will continue to have access to these and other extracurricular activities alongside their academic endeavors.

April Gore
479-276-3820

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

A homeschool student is not prohibited from participating in competitive sports and may do so through a program outside of a public school or at his or her resident public school under A.C.A. § 6-15-509 commonly referred to as the Tim Tebow law.

Commenter Name: Deanna Freeman, Homeschooler, 12/5/2025

Comments: Good Afternoon,

I am sure you are receiving a lot of comments regarding this topic, so I will try to keep this short. I appreciate the opportunity to be able to voice concern.

It is my understanding that the purpose of the funding is give homeschoolers freedom in how we chose to educate our students, and bring opportunities to homeschoolers that are similarly provided to public school students. Simply stated, if the state is not considering discontinuing funding for public school sports, why would it even be considered for EFA recipients? Is this not an important part of any child's educational experience? We take no issue with guidelines and spending caps (currently 25%). The current amount is just right for my children to enroll in one weekly sport/physical activity per year (we have chosen swimming)—an activity imperative to their learning, health, and ability to grow in a team setting.

Thank you for your time,

Deanna Freeman

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

A homeschool student is not prohibited from participating in competitive sports and may do so through a program outside of a public school or at his or her resident public school under A.C.A. § 6-15-509 commonly referred to as the Tim Tebow law.

Commenter Name: Heather Disarro, 12/5/2025

Comments: Hello,

I wanted to express my disappointment at the consideration of capping homeschool sports/athletics funding at 10% (or erasing it all together). I would expect my children to have the same advantages as kids who attend public/private schools, including access to athletics, sports, or PE as part of their education regarding their own personal health, teamwork, and relationships.

I am so thankful for the LEARNS Act and the EFA funds that my children have been able to take advantage of to ensure that their education is as well-rounded and inclusive as possible.

Thank you,

Heather

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

A homeschool student is not prohibited from participating in competitive sports and may do so through a program outside of a public school or at his or her resident public school under A.C.A. § 6-15-509 commonly referred to as the Tim Tebow law.

Commenter Name: Elaine Hornbeck, Homeschool Parent, 12/5/2025

Comments: Dear Arkansas Department of Education,

I'm writing as a homeschool parent who is deeply concerned about the proposed rule that would take away homeschool EFA families' ability to use funds for PE, sports, electives, coaching, fitness, and similar activities—while private school EFA students would still be allowed to use their funds for all of these things. Homeschool and private school EFA students receive the same funds and participate in the same program, so it feels incredibly unfair and honestly confusing to see one group get full access and the other get nothing. That goes against equal protection, the wording of the LEARNS Act, and Arkansas' responsibility to keep educational opportunities equitable for every child.

There hasn't been any evidence shown that homeschool families misused these funds, and nothing in the LEARNS Act suggests that PE or sports should be cut off from one type of student but not the other. PE is still part of Arkansas' educational standards, and those experiences matter to a well-rounded education. Removing them only for homeschoolers—while private school EFA students continue to receive those benefits—comes across as arbitrary and, honestly, harmful. It also puts unnecessary pressure on parents who homeschool because they feel strongly that God has called them to take this path. We shouldn't have to choose between following that calling and allowing our children access to the same opportunities other EFA students receive.

As a person of faith, I believe every child should be treated fairly and without favoritism, and this proposed rule does not reflect that. I respectfully ask you to withdraw it and keep the EFA program equal for all families it serves. Please allow EFA funds to truly follow the child—no matter where that child learns—and protect the rights of parents who simply want to do what's best for their kids.

Sincerely,

Elaine Hornbeck

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

A homeschool student is not prohibited from participating in competitive sports and may do so through a program outside of a public school or at his or her resident public school under A.C.A. § 6-15-509 commonly referred to as the Tim Tebow law.

Commenter Name: Kayla Campbell, 12/5/2025

Comments: To whom it may concern:

I am writing to express my concern regarding the proposed rule changes to the Education Freedom Account (EFA) program — specifically, the plan to restrict or eliminate the ability of homeschool families to use EFA funds for athletics and extracurricular activities.

My family values the opportunities that team sports and physical activity provide for our children — not only for their health, but for character development, teamwork, and social well-being. Removing or drastically cutting the portion of funding available for sports would make such opportunities much harder to access for homeschool families and would create an inequity compared to private and public school students who have full access to athletic programs.

I encourage ADE to preserve meaningful support for extracurriculars, including athletics, under the EFA — or at minimum to adopt a reasonable cap that still allows homeschoolers to participate. I believe that participation in sports and physical education is a legitimate and important part of a well-rounded education.

Thank you for your consideration of my views.

Kayla Campbell

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports

which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

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Commenter Name: Elisabeth Roedel, Homeschool Parent, 12/5/2025

Comments: To whom it may concern,

I'm extremely disappointed and concerned to hear that there is consideration being given to further capping extra-curricular expenses for homeschooling families.

This is our first year using EFA funds, and three of our kids are benefiting greatly, simply because this is our first year being able to afford to let our kids do sports. Our 11th grader is able to do a tumbling lesson at her skill level weekly. Our 9th and 7th graders are able to swim. The three are able to to do a horseback riding lesson every other week. As a parent it's amazing to see they've found some things that they really love doing, and are thriving because of it.

With the cap for extra-curricular at 25% we currently have to come out of pocket for the overage these activities cost. Like a lot of families, it means that we have adjusted budgets to accommodate, but it's doable. A further reduction to 10% would put us in a position where we are back to not being able to afford it. Any of it. 10% doesn't even come close to the cost of participating in a sport.

We've homeschooled the past 11 years- we've also tried public and private- but this is the first year we have even remotely felt supported in any schooling decision. I think most homeschool parents have a bit of a battle with "Are we doing the right thing?" because there are so many extras public and private school have. For the EFA program to potentially single and target homeschool families for the reduction at this point, feels a lot like a step backwards in the purpose of the program: to empower parents with school choice.

Our school choice has been at home, and my kids are set to graduate at 16 years old. They test well beyond not only their age, but grade. They are respectful, polite, not addicted to phones or technology. They volunteer regularly in our community, and they know how to cook, clean, budget, and make money. We are raising them to be contributers to society, not burdens. In regards to EFA funds, I am not falsifying receipts or using funds outside the set scope of allotment for my kids to have experiences that other kids are afforded. I take offense at the accusation that as a homeschooling family, we are "abusing the system" or that we are outside the "intent" of the program, and thus need a reduction or further restriction of benefits.

I believe the growing popularity of the EFA program shows just how much it's needed. Please don't decrease extra-curriculars further.

V/r,

Elisabeth Roedel

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

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Commenter Name: Karen Hesse, 12/5/2025

Comments: To whom it may concern:

I appreciate yall giving us a chance to provide feedback on the EFA funding of sports and extra-curricular activities. Too many people today live inactive lifestyles, and developing the self-respect of one's own body at an early age is so important for long-term health and fitness.

I truly hope you will continue to allow funding for not only team sports, but also activities that reach young people In non-traditional sports such as skating, dancing, riding, swimming, etc. I realize that horseback riding is among the more controversial aspects of this funding, but it is an international Olympic sport with so many benefits.

As a riding instructor for over 30 years, I have seen the benefits of horseback riding for children and especially adolescents and teens.

Not only is horseback riding excellent exercise, it develops riders motor skills and posture, and improves their confidence and trust as they gently guide an animal through my requests.
Teenage girls seem especially to benefit from horseback riding – so many were like me and disdained "ball sports" but were "loners" and comforted only by animals. These intuitive horses really help draw these young people out of their shells and prevent the depression and destructive behaviors often seen in teens struggling with life changes.

My students also enjoy the camaraderie of being around other like-minded individuals, which helps them feel less alone. Those struggling with ADHD, Autism, Aspergers, etc find something in common with other horse lovers, bringing them a sense of belonging and understanding.

Horses can be a challenge as well – helping develop understanding of their behavior, and larning to be responsible for their actions and behaviors in response to the horses' behaviors.

Again I appreciate you allowing us to share our feedback, and I look forward to continuing to serve the young people of our state.

~ ***Karen Hesse***
Echo Valley Arabians
https://www.facebook.com/echovalleyarab
479-366-4484
missouripassage@yahoo.com

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

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Commenter Name: Lacey Dotson, Parent, 12/5/2025

Comments: To whom it may concern,

EFA funds must be applied fairly. You cannot give private school EFA students full access to PE and athletics while banning homeschool students from using their EFA funds for the exact same state-required for public school educational activities. This violates equal protection, the LEARNS Act, and Arkansas' duty to provide an equitable education to all children. As a low income family, out child would not have the opportunity to be involved in the programs she is without the funds. Why punish our children and take away a vital part of education with physical education? All children deserve the same opportunities.

Thank you for your time,

Lacey Dotson

Arkansas constituent

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

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Commenter Name: Kelly Cates, Homeschool Parent, 12/4/2025

Comments: Dear Arkansas Department of Education,
I hope you are doing well. I'm writing to kindly share why I sincerely hope team sports remain eligible for EFA funding.

For our family, youth sports are far more than an extracurricular activity. They provide our children with opportunities for socialization, teamwork, and learning to work respectfully under the guidance of another trusted adult—experiences that are incredibly important to their growth. Because our kids are not yet old enough to participate in school-sponsored sports, community-based team sports are currently their only option to gain these benefits.

Removing team sports from EFA funding would be truly detrimental to our family. The support allows us to keep our children involved in healthy, structured activities that build character, confidence, and connection. These programs help meet our educational goals just as meaningfully as academic resources do.

Thank you for taking the time to consider the impact these decisions have on families like ours. We genuinely appreciate your work and your commitment to the well-being of Arkansas students.

Warmly,

Kelly Cates, homeschool mom of 4

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of

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Commenter Name: Jaala Ragan, Homeschool Parent, 12/4/2025

Comments: To whom it may concern;

As a 30 yo mother of 2 homeschooled children, and an adult who was homeschooled exclusively in Searcy County throughout my solely Arkansan childhood, I have very strong feelings regarding the LEARNS act.

My parents had to fight the local school district to even allow me and my homeschooled brother admission into NCCC for any kind of vocational education, (of which my brother and I both graduated with a 4.0 and 2 technical certifications that we used to start our own family owned small business and it has helped our family tremendously) and asking for admission for sports or band was out of the question as "Coach/Principal Yarborough" wasn't keen to that idea, citing "insurance" reasons. When my children came around, I was ecstatic to learn that the principal or vice principal could no longer have their own personal reservations about admission by homeschoolers. Especially in such a rural area with so many homeschoolers, it would be devastating to deny a vast majority of Arkansas' future career makers the same opportunities as those who attend a public school. Especially in my case, I couldn't attend public school because of health issues, and I don't think it's fair that I or anyone else be denied the same treatment as others just because of a disability or economics or something else beyond our control.

Thanks for your time,

Jaala Ragan
506 Range Street
Marshall, AR 72650
870-504-0283

Sent via the Samsung Galaxy S9+, an AT&T 5G Evolution capable smartphone
Get Outlook for Android

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of

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Commenter Name: Tasha Finkus, Parent, 12/4/2025, 1:39 PM

Comments: Please read with an open & understanding mind & heart -

I am writing as an Arkansas parent who is grateful for the Educational Freedom Account (EFA) program and the expanded opportunities it provides for families. I am concerned about the proposal to remove team sports from approved EFA expenses, and I respectfully ask that you reconsider this change. According to the official EFA rules, the program's purpose is "to provide Arkansas families with more educational options for their children as they seek educational solutions and curricula that fit the needs of their families." This intentionally broad language reflects the vision of the LEARNS Act: empowering parents to choose the educational tools, environments, and experiences necessary to meet the needs of their children. Team sports directly support this statutory purpose. In Arkansas public schools, sports are part of the educational experience—they provide physical-education instruction, ledership development, teamwork skills, character formation, discipline, social-emotional development, and opportunities that directly contribute to a child's overall educational growth. Excluding only certain sports—while allowing other physical-education expenses—creates an arbitrary distinction that has no clear educational rationale. If physical education is recognized as an educational need (and it is), then prohibiting structured team sports but permitting other physical-education activities is inconsistent and unsupported by any clear statutory or educational justification. Additionally, the EFA program already includes a strict annual spending cap, which prevents misuse or excessive spending. Because of this cap, families are not able to "overspend" on sports or any single category. The cap itself provides all necessary fiscal protection without needing to selectively ban certain activities. Selective exclusion of specific sports is therefore unnecessary and does not serve any clear educational or financial purpose. It is also important to note that other states with ESA-style programs allow team sports as part of their recognized educational expenses: • Indiana's INESA allows school-based sports, including baseball, soccer, basketball, and track. • Arizona's ESA program includes athletic programs and structured PE activities. • Florida's Family Empowerment Scholarship explicitly allows sports lessons, team fees, and competitions. These programs recognize what Arkansas has always known—sports are educational. They support academic performance, physical health, teamwork, confidence, resilience, and whole-child development. Removing team sports from EFA eligibility would restrict parental choice, narrow educational options, and conflict with the stated purpose of the EFA program. It would also introduce an arbitrary policy distinction with no clear educational, legal, or fiscal justification—all while

Arkansas public-school students continue to receive team sports as part of their educational experience. For these reasons, I respectfully urge you to keep team sports eligible within the EFA program so that Arkansas families may continue selecting the educational experiences that best meet their children's needs. Thank you for your time and your dedication to Arkansas families.

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

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Commenter Name: Tasha Finkus, Parent, 12/4/2025, 1:37 PM

Comments: To whom it may concern -

Homeschoolers in Arkansas should have ALL available options for sports available to them: homeschool team, public school team, private school team, recreational team, or travel team. Homeschooled student athletes should be able to select an option that best meets their needs. We already have a monetary cap ($1716). That's enough limits. Public schools do not have any caps on per athlete spending. Many public school sports teams are spending well in excess of $1716 per athlete while traveling for games in and outside of Arkansas. For example, Little Rock Central's basketball team attends at least three out of state tournaments. One of those tournaments is in Anchorage, Alaska. These students are given the privilege to participate in elite tournaments with all expenses paid (travel, lodging, and meals). There are many reasons a homeschooled student would need to play for a travel team. Despite laws to the contrary, many public schools still exclude homeschoolers out right or through processes that eventually led the athlete to give up seeking that option. In many rural communities in Arkansas, if the public school isn't an option the only option remaining is the more expensive travel team. Further, homeschool athletes should be able to use their travel allowance ($1716) to expense travel to games including out of state games. Again, this is the norm in public schools. All public schools transport their athletes to games. I'm unclear how this standard allowing parents to expense travel to practices but not to games even makes sense in the world of Arkansas school athletics. It is yet another standard intentionally set to prop up public school athletes at the expense of their homeschool counterparts. The parents of Little Rock Central's basketball team do not pay for their athlete to travel to games especially their games in Oklahoma City, Mizzou, Kansas City, or Anchorage. Cabot Cheer travels to Tennessee. Homeschoolers receive EFA funds to level the playing field between them and their public school counterparts. While public school programs pay for athletes' travel to games all over the state and

attend expensive out of state tournaments, homeschoolers should at the minimum be afforded the use of the their full PE (and travel) allowance as they see fit. Homeschooling is not public schooling at home. Homeschoolers using EFA funds to play sports should be afforded the fullest amount of autonomy allowed under the law. My son's homeschool basketball team travels to Saint Louis, Monroe, Dallas, and Springfield. Our travel is not less worthy of athletic pursuit than Little Rock Central's travel based on the mere fact that our athletes are homeschooled. In a state where obesity levels are high and nearly all health outcomes are low, all students should be encouraged to participate in physical education activities including organized sports to the best of their ability.

THANK YOU

Tasha Finkus

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

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Commenter Name: Stefanee Gahlbeck, 12/4/2025

Comments: Why Arkansas Homeschool EFA Families Should Oppose the Proposed PE/Sports Funding Ban

1️⃣ Equal Protection Violation (Arkansas Constitution & 14th Amendment)

Homeschool and private school EFA students are identically situated:
- They receive the same EFA funds
- They meet the same compulsory education requirements
- Arkansas Physical Education Standards are quite detailed in requirements for public school

But the state wants to give one group full access to PE/sports and give the other group NOTHING.

Courts have ruled for decades that the government cannot: "Give a benefit to one group of students and deny it to another group who are in the same program." Arkansas cannot legally split EFA children into first-class (private) and second-class (homeschool) students.

2 Arkansas Must Provide an “Adequate and Equitable” Education

The Arkansas Supreme Court’s Lake View rulings require the state to make education equitable for ALL Arkansas students. PE is part of the state’s required curriculum and kids must show mastery of:

- Physical fitness
- Movement skills
- Team & individual activity skills
- Health-related physical competencies

The state cannot require public school students to meet PE standards while denying homeschool students the funds needed to follow the same standards if desired, while providing private school students in the same program access to funds that cover these things. That is the definition of inequitable.

3 Violates the LEARNS Act Itself

The LEARNS Act allows EFA funds to be used for:

- PE
- Athletics
- Extracurriculars
- Coaching
- Electives
- Sports-related travel
- Physical development programs

Nowhere does the law say these are only for private school students. A new rule cannot rewrite the statute or redefine PE as “non-educational” for homeschoolers. Doing so is illegal and considered ultra vires (beyond the state’s authority).

4 Arbitrary & Capricious Rulemaking

Government agencies cannot make rules that are:

- Unsupported by evidence
- Inconsistent with the law
- Based on stereotypes or bias
- Internally contradictory

There is no data showing homeschoolers abused PE funds.
There is no justification for a total ban.
And the state PE curriculum defines skills that homeschool families can’t access while private school and public school students can access if funding is eliminated. Eliminating funding while requiring mastery is classic arbitrary rulemaking—and courts overturn these rules.

5 Violates Parental Educational Rights

Parents have a constitutional right to choose their child's education.

The state cannot:
• Allow EFA funds to follow the student,
• Then strip homeschool parents of access to essential educational components,
• While private school families get the full benefit.

That places a government penalty on choosing homeschooling—a violation of parental rights and educational freedom.

6️⃣ Public Funds Must Be Distributed Fairly

Arkansas cannot spend public education dollars in a way that:
• Favors private school students
• Disadvantages homeschool students
• Creates unequal access to public school state-mandated curriculum requirements

EFA funds are public dollars intended to follow the child, not the school type.

7️⃣ Bottom Line

If this proposal passes:
• Private school EFA kids get full PE, sports, coaching, facilities, electives, and more.
• Homeschool EFA kids get zero access to those same educational experiences.

This is illegal under:
• Arkansas Constitution
• U.S. Constitution
• LEARNS Act
• State administrative law
• Decades of Arkansas education equity rulings

EFA funds must be applied fairly. You cannot give private school EFA students full access to PE and athletics while banning homeschool students from using their EFA funds for the exact same state-required for public school educational activities. This violates equal protection, the LEARNS Act, and Arkansas' duty to provide an equitable education to all children.

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

However, this change was made pursuant to policy decision and was not an acceptance of the underlying premise of the comment that a policy governing team sports violates Arkansas law because team sports are a part of many private and public schools. The division respectfully asserts that this is a misunderstanding of both equal protection under the state and federal constitution and the law governing education in Arkansas. This legal error has led to a number of assertions which the division would like to address.

For instance, the Lake View decision only applies to the adequacy of funding traditional public school districts. 364 Ark. 398 (2005). The comments asserting the draft rule is arbitrary and capricious borrows a legal term applicable to the decisions of administrative and judicial tribunals. The comment also asserts that the rulemaking was ultra vires. That is that the department lacked the authority to promulgate these rules.

The division is required to adopt rules for the administration of the program. A.C.A. § 6-18-2503(a). The Administrative Procedures Act defines the scope of this authority by authorizing the division to adopt a statement of general applicability and future effect that implements, interprets, or prescribes law or policy, or describes the organization, procedure, or practice of an agency. See, A.C.A. § 25-15-202(a)(9)(A). Because the statutory law governing the EFA program restricts funds spent on extracurricular activities to twenty-five percent of the funds allocated but does not define extracurricular activities, it is necessary to provide a definition in the rule in order to administer the program. The division takes the position that the general assembly did not intend the most literal definition, that any activity that is not included in the student's curriculum is a qualifying expense; therefore, the division is proposing to establish a definition that exercises the authority granted to interpret the statute and to establish policy regarding the program's administration.

No court in any state has ever held that a program designed to support education in the home environment has a legal obligation to provide funds for extracurricular activates simply because they are generally but not universally a component of more traditional educational environments.

It is the public policy of the State of Arkansas that parents are able to choose between multiple high quality options for their child's education including the student's residential public school, a transfer to a non-residential public school, public charter schools, private schools, microschools, and homeschooling. The goal of the EFA program is to support parents in offering a distinct homeschooling experience by ensuring parents have access to curriculum and equipment necessary to provide high quality education.

Commenter Name: Nathan and Jamie Hatch, Homeschool Parents, 12/4/2025

Comments: We use the EFA program for homeschooling. I wanted to comment against removing team sports or any type of sports from the program. In any public or private school those expenses would be covered expenses, and homeschoolers deserve at least the same funding as public schools.

Please keep the extracurricular and sports fund and allow it to be used for all types of sports and physical activities.

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

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Commenter Name: Elizabeth Phillips, Homeschool Parent, 12/4/2025

Comments: As a homeschool mom of basketball players/lovers.. I'm praying you reconsider on taking away funding for sports for EFA homeschooling families. I am so thankful for this program and grateful to get an opportunity to use some of our tax money to not just support public schools but also my own homeschooling family. We have 6 children and EFA has made a huge difference in a well rounded curriculum for our kids. Sports is one of those extras that make our homeschooling so well rounded! Movement, sportsmanship, teamwork, etc are all fantastic aspects of sports my kids can use in later life. If they were going to public school it would be built in and an option for them. Private schools also have more of an opportunity to have sports built into their tuition, etc. But homeschool extracurriculars are all upto the family and their budget for the year, etc. Which means, for a lot of us, that sports is not an option.

I fully support a cap on extra curriculars! I also don't mind if you make the cap a bit more strict than it already is.. but please don't take that part of homeschooling away completely. It's a huge benefit to my kids and all homeschooling kids to be able to participate in athletic endeavors!

Thank you for giving us a chance to speak our minds and give input.

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

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Commenter Name: Chelsea Canady, 12/4/2025

Comments: Why Arkansas Homeschool EFA Families Should Oppose the Proposed PE/Sports Funding Ban

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Homeschool and private school EFA students are identically situated:
• They receive the same EFA funds
• They meet the same compulsory education requirements
• Arkansas Physical Education Standards are quite detailed in requirements for public school

But the state wants to give one group full access to PE/sports and give the other group NOTHING.

Courts have ruled for decades that the government cannot: "Give a benefit to one group of students and deny it to another group who are in the same program." Arkansas cannot legally split EFA children into first-class (private) and second-class (homeschool) students.

2️⃣ Arkansas Must Provide an "Adequate and Equitable" Education

The Arkansas Supreme Court's Lake View rulings require the state to make education equitable for ALL Arkansas students. PE is part of the state's required curriculum and kids must show mastery of:
• Physical fitness
• Movement skills
• Team & individual activity skills
• Health-related physical competencies

The state cannot require public school students to meet PE standards while denying homeschool students the funds needed to follow the same standards if desired, while providing private school students in the same program access to funds that cover these things. That is the definition of inequitable.

3️⃣ Violates the LEARNS Act Itself

The LEARNS Act allows EFA funds to be used for:
• PE
• Athletics
• Extracurriculars
• Coaching

• Electives
• Sports-related travel
• Physical development programs

Nowhere does the law say these are only for private school students. A new rule cannot rewrite the statute or redefine PE as "non-educational" for homeschoolers. Doing so is illegal and considered ultra vires (beyond the state's authority).

4 Arbitrary & Capricious Rulemaking

Government agencies cannot make rules that are:
• Unsupported by evidence
• Inconsistent with the law
• Based on stereotypes or bias
• Internally contradictory

There is no data showing homeschoolers abused PE funds.
There is no justification for a total ban.
And the state PE curriculum defines skills that homeschool families can't access while private school and public school students can access if funding is eliminated. Eliminating funding while requiring mastery is classic arbitrary rulemaking—and courts overturn these rules.

5 Violates Parental Educational Rights

Parents have a constitutional right to choose their child's education.

The state cannot:
• Allow EFA funds to follow the student,
• Then strip homeschool parents of access to essential educational components,
• While private school families get the full benefit.

That places a government penalty on choosing homeschooling—a violation of parental rights and educational freedom.

6 Public Funds Must Be Distributed Fairly

Arkansas cannot spend public education dollars in a way that:
• Favors private school students
• Disadvantages homeschool students
• Creates unequal access to public school state-mandated curriculum requirements

EFA funds are public dollars intended to follow the child, not the school type.

7 Bottom Line

If this proposal passes:

• Private school EFA kids get full PE, sports, coaching, facilities, electives, and more.
• Homeschool EFA kids get zero access to those same educational experiences.

This is illegal under:
• Arkansas Constitution
• U.S. Constitution
• LEARNS Act
• State administrative law
• Decades of Arkansas education equity rulings

EFA funds must be applied fairly. You cannot give private school EFA students full access to PE and athletics while banning homeschool students from using their EFA funds for the exact same state-required for public school educational activities. This violates equal protection, the LEARNS Act, and Arkansas' duty to provide an equitable education to all children.

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

However, this change was made pursuant to policy decision and was not an acceptance of the underlying premise of the comment that a policy governing team sports violates Arkansas law because team sports are a part of many private and public schools. The division respectfully asserts that this is a misunderstanding of both equal protection under the state and federal constitution and the law governing education in Arkansas. This legal error has led to a number of assertions which the division would like to address.

For instance, the Lake View decision only applies to the adequacy of funding traditional public school districts. 364 Ark. 398 (2005). The comments asserting the draft rule is arbitrary and capricious borrows a legal term applicable to the decisions of administrative and judicial tribunals. The comment also asserts that the rulemaking was ultra vires. That is that the department lacked the authority to promulgate these rules.

The division is required to adopt rules for the administration of the program. A.C.A. § 6-18-2503(a). The Administrative Procedures Act defines the scope of this authority by authorizing the division to adopt a statement of general applicability and future effect that implements, interprets, or prescribes law or policy, or describes the organization, procedure, or practice of an agency. See, A.C.A. § 25-15-202(a)(9)(A). Because the statutory law governing the EFA program restricts funds spent on extracurricular activities to twenty-five percent of the funds allocated but does not define extracurricular activities, it is necessary to provide a definition in the rule in order to administer the program. The division takes the position that the general assembly did not intend the most literal definition, that any activity that is not included in the student's curriculum is a qualifying expense; therefore, the division is proposing to establish a definition that exercises the

authority granted to interpret the statute and to establish policy regarding the program's administration.

No court in any state has ever held that a program designed to support education in the home environment has a legal obligation to provide funds for extracurricular activates simply because they are generally but not universally a component of more traditional educational environments.

It is the public policy of the State of Arkansas that parents are able to choose between multiple high quality options for their child's education including the student's residential public school, a transfer to a non-residential public school, public charter schools, private schools, microschools, and homeschooling. The goal of the EFA program is to support parents in offering a distinct homeschooling experience by ensuring parents have access to curriculum and equipment necessary to provide high quality education.

Commenter Name: Bethany Rounds, Parent, 12/4/2025

Comments: Hello,

I want to express our appreciation for including funding for sports in the EFA program. I believe it is very important for all students to be able to participate in athletics and this is a great opportunity for homeschooled kids.

Parents should have the option to use their student EFA funds for sports. First of all, I personally know how important it is, physically and mentally, for kids to stay active especially in the age of video games and screens. I was athletic in school and know how it helped me and always wanted the same opportunity for my kids. My two boys are very active and have dyslexia. They are Hands-On learners and even when learning to read their teacher used to make them play first before the lesson and then included some kind of movement to help it stick with them. I believe athletics can help build on that. Their teacher understood that students involved in athletics had better cognitive development and higher grades.

Not only that, but being involved in sports teaches life skills such as discipline and focus, as well as encouraging social interactions. I often hear concerns that homeschoolers don't get enough social interaction. Being able to participate in athletics of some kind is a perfect opportunity to make friends and learn how to work as a team.

If public schools are allowed to have funds used for athletic and sports purposes parents should have the same opportunity. In my opinion, it is honestly better that the parents get to choose how and where their kids get to participate in sports. Many kids in public schools get left out or choose not to participate in sports because they don't offer something that interests them, they are bullied or they have to try out and don't make the team. I know 2 kids with disabilities in the public schools that miss out on athletics because of this. For my girls the schools do not offer the sport that they are interested in. The closest thing would be cheerleading but they have no experience and would have to try out. Being able to take dance lessons is a great form of exercise and they are truly

enjoying it. My oldest daughter enjoys flag football season something not offered at public schools and and tackle football on an all boys team is not a fair option for her.

Without the funds there is no way my family of 6 could afford to let my kids participate in dance and flag football.

While some families could afford to pay for their kids to participate in sports lessons like gymnastics, dance swimming, it is obviously not something everybody can do. I really wish we could afford it but we can't. Sometimes you need special equipment too that you couldn't easily get/store on your own - swimming pools, balancing beams etc. If my student was struggling with math I also struggle to understand, I would use their EFA funds for a math tutor for them. The same is true with sport lessons. I can't teach my daughter's how to dance if I don't know how to dance or how to swim it I don't have a pool. You also have to consider a safety. A trained professional would know how to train a child in a skill in a safe way. Again if public schools get the funds to have available equipment and trained coaches teach their kids how to play a sport a parent should also have the same opportunity for their kids.

Overall if the child is proving to be doing well in their homeschooling courses, testing well, and showing academic growth they should have the opportunity to enjoy the benefits of being involved in their choice of athletics with the EFA program. The current funding situation is working well for us. We have more than enough to cover educational purposes tuition, curriculum, testing, tutoring, etc while still being able to use the funds for dance lessons and flag football participation.

This EFA program has been a blessing for my family. Thank you again.

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

A homeschool student is not prohibited from participating in competitive sports and may do so through a program outside of a public school or at his or her resident public school under A.C.A. § 6-15-509 commonly referred to as the Tim Tebow law.

Commenter Name: Jon Marbaise, 12/4/2025

Comments: While the Arkansas LEARNS Act's Education Freedom Account (EFA) program doesn't have a singular mission statement, from what I can tell the overall objective is to provide "eligible" families funding to pay for Private Schooling.

When trying to seek out what the definition of "eligible" I have found that the ***"LEARNS Act makes all students in kindergarten through 12th grade eligible for the Education Freedom Account (EFA) program, provided they have at least one parent who is an Arkansas resident. To be eligible, students must also be at least five years old by August 1st of the enrollment year".*** This is where I have an issue with shifting over $340,000,000 of our States collected tax monies ***each year*** into the hands of private citizens. Why is there not some sort of threshold relative to family income to qualify for this voucher? For example, families who have been paying and can afford to pay for private school for their children in the past are now basically receiving a "gift" from other taxpayers like me. In digging deeper, it seems that over 75% of the recipients of voucher money were already paying their private education fees out of pocket – how is this making education better for the masses?

Why are there no matching stipulations for the schools to match LEARNS voucher money ($6,800 per year) for low-income families so their children can attend private schools? I find it hard to believe any family making a median wage of say $70,000 per year in our state can afford a private education knowing some schools in Pulaski County cost $16,000 per year can afford it even WITH the voucher. They would still have to come up with almost $10,000 per year AFTER TAXES for each child. This is exactly why the recipients of LEARNS vouchers are almost entirely from affluent white families, and ones that have already can afford to pay the tuition out of pocket. ***It's basically a gift to the wealthy.***

I do oppose my tax payments being used without some sort of enhancements or changes to the plan. The public schools are suffering, and no-one can convince me otherwise. For each student that is removed from the public system, that district loses money. But their expenses are fixed, so in the end, this will have a devastating impact on our Public System. Both my wife and I come from families of educators, and we know how the public school system works.

In summary, I think the State's taxpayers would be better served if this voucher system had the following guardrails implemented:

- Income level threshold for receiving families. If your family income is TWO TIMES the state average for family income (which is approximately $70,000 for 2025) you are not eligible for a voucher.

- II your family income level is $70,000 or less, the receiving school must pay the difference between the voucher and the tuition cost to any child. This would ensure that no child is left behind and, in my opinion, would do the greatest service to the most underserved in our state.

- Do not allow for any voucher payments made to out of state entities (and there are dozens receiving voucher funds!)

- Voucher funds can only be used for educational purposes that are directly tied to core classes. None for sports, none for extracurricular activities or the like.

- Eligible schools or home-schooling systems must be certified by the State Education System and run by qualified educators.

Respectfully,

Jon Marbaise
2 Armistead Road
Little Rock, AR 72207
501-765-5705
jondavidmarbaise@gmail.com

Division Response: Comment considered, no changes made. The comment opposes the statutory requirements of the program established in A.C.A. § 6-18-2501 et seq. and implemented by this rule. Consequently, the comment's concerns are outside the scope of rulemaking.

Commenter Name: Ashley Hart, Parent, 12/4/2025

Comments: To whom it may concern,

The proposed rule to cut all funding for extracurricular support for homeschooled children would absolutely devastate my family. My children are enrolled in an extracurricular that is helping them in more areas than one. They are military children and currently dealing with a deployment right now as their father was activated as a member of the Arkansas National Guard.

This extracurricular sport has been pivotal for both of them as they navigate this difficult time in their lives. My oldest has been in this sport since he was 4. This is his second separation from his father and being in a community that rallied around him and helped him push through made all of the difference. I am seeing the same benefit in my youngest as he goes through his first separation from his father while in this sport.

The physical challenges posed to them in the sport provides an opportunity for an outlet. If the proposed rules were to pass, our family would not be able to afford the enrollment fees every month and my children would lose a lot.

This rule will also single out homeschoolers yet again. Public and private schools have extracurriculars, but are limited in variety and often more expensive.

This rule would also greatly hurt small business owners in Arkansas that receive EFA funds from homeschool kids for their chosen extracurriculars. This is a great way to stimulate the local economies around homeschool families.

The 25% cap should stay in place. Alternative to the proposed rule, perhaps mileage reimbursement could be cut. I think limiting the funds to extracurriculars that are physical in nature or require learning like music would be more beneficial. Every child receiving EFA should be

enrolled in some type of physical extracurricular considering the childhood obesity rates we are currently seeing.

Please do not take away something that is quite literally changing my children's lives.

Thank you for your consideration.

The Hart family.

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

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Commenter Name: Laura Hernandez, Parent, 12/4/2025

Comments: To whom it may concern, our children currently attend private school to which is the only option close enough to our home. The school has excellent academic standards and curriculum. However, it has minimal sports and extracurricular activities available to the student body. While a public school is still an option, the one in our area is an F graded school and enrolling our children there would do them a great injustice. In many towns, children are allowed to be accepted based on voucher funding for things such as learning sewing, woodworking, piano, and more. These aren't just extra activities that should be thrown out the door. These are activities that teach them, challenge them, and help them to be productive members of society. If you have any care for the parents and children that utilize the EFA program, then you should understand that the cut isn't just about finances or numbers for the program. It's about what the overall mission for the EFA program was initially and what you all set out to accomplish which is affordable options to American families regarding education and not allowing the American families to have to debate the quality of education their children receive. For children, sports and extracurriculars are a form of learning, confidence development, skill development, and so much more! Not just that but it'd be doing damage to many small businesses as well if the parents cannot afford to take on the costs of those programs that were originally approved. Many may have to forfeit providing their children with those opportunities. Please take extra time to consider the harm in your actions towards this program and the families that support it. It's been a blessing to our family and many more.

Kind regards

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

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Commenter Name: Kathryn Quick, Homeschool Parent, 12/4/2025

Comments: Please preserve access to team sports within the Education Freedom Account (EFA) program. Removing this opportunity would deepen an already significant divide between students in public schools and those learning through homeschool—children who deserve the same chances to grow, belong, and thrive.

Public school athletes are surrounded by support that many EFA and homeschool students could only dream of. They have access to fully equipped gyms, weight rooms, locker rooms, and professionally maintained fields. They benefit from large coaching staffs, established booster clubs, and the financial backing that comes from school budgets, community fundraisers, and local businesses eager to support their hometown teams. Entire towns rally behind public school sports—buying spirit wear, filling the stands, cheering under Friday night lights.

Meanwhile, many homeschool students quietly watch from the sidelines, not because they lack the desire or talent, but because they lack access. They don't have a gym waiting for them. They don't have a booster club raising money on their behalf. They don't have the automatic network of teammates that public school students are gifted simply by enrollment. And far too often, these children are labeled "weird," "unsocial," or "different," not because of who they are, but because they've never been given the same opportunities to connect with peers through sports—the very thing that could help bridge that gap.

Team sports offer more than just physical activity. They offer the chance for a child—any child—to feel part of something bigger than themselves. Public school students receive this naturally. homeschool students must fight for it. Allowing them access to team sports would open doors that have been closed for far too long, helping them grow socially, emotionally, and confidently, just like their peers.

Preserving team sports within the EFA program is not just about athletics—it's about fairness, dignity, and giving every Arkansas child the same chance to shine. It ensures that our state stands behind all students, not only those who attend traditional schools.

I respectfully and passionately ask that you support keeping team sports available within the EFA program. Our children deserve equal opportunity, equal access, and equal hope.

Thank you for your time, your compassion, and your service to Arkansas families.

Sincerely,

Kathryn Quick

Homeschool Mom

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

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Commenter Name: Kimberly Cox, Homeschool Mom, 12/3/2025

Comments: To Whom It May Concern,

I have two homeschooled students. We have been a true homeschool family for 6 years. Prior to that, we schooled at home using Arkansas Virtual Academy (ARVA) for 7 years. My oldest has taken an orchestra class at the local public school for 7 years.

When you choose to homeschool, this often means your family has one income. It also means that you have to purchase all schooling materials out of pocket. The Arkansas Learns Act has given us the opportunity to access so many additional resources and enrichment opportunities. This year has been one of our best homeschooling years, because we have had access to curriculum, books, and lessons that were not previously available to us due to the cost. Quality math and science curriculums are of utmost importance, along with access to rich historical literature, and computers that my students can use to access online courses, including college level classes.

We take schooling seriously, as do most of the other homeschool families we know.

Athletics is also a very important part of our homeschooling journey, just like it is for many public schoolers. Participation in sports on the homeschool level lends all of the same wonderful opportunities and skills that it lends to public schoolers. At our local public school, if you choose to play sports, you receive daily training by a coach, transportation to games, equipment, registration fees covered, and a uniform. All of this is included as part of your schooling costs. Why wouldn't these costs be covered for homeschoolers through their personal EFA's? We participate in an organized athletic program (Faulkner Falcons basketball) that adheres to the National Christian Homeschool Basketball Association (NCHB), similar to the AAA the public school adheres to.

Removal (or a 10% cap as a retired science teacher suggested) seems ridiculous and uncalled for. It also seems very strange to have educational field trips and athletics lumped into the same category- how are these alike? I realize people are trying to get as much as they can and regulations need to be put in place, but removing all privileges and freedom to choose how we school is not the answer. Please consider what opportunities are available to public and private schoolers before putting regulations in place for homeschoolers.

Sincerely,

Kim Cox

Homeschool Mom

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

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Commenter Name: Kathleen Turnage, Homeschool Mom,

Comments: First of all, I am super grateful for the EFA funds. I have homeschooled 15 years without them. They have been a huge blessing. I do feel like 1/4 of the money to be used by athletics and field trips is completely reasonable. 3/4 easily covered our curriculum and some

technology that helps us daily. My kids are athletes and we plan to use most of the allotted money for sports. Thank you! Katie

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

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Commenter Name: Paul Bradley, Homeschool Parent, 12/3/2025

Comments: Hello,

I spoke with a reporter earlier today from KATV about my earlier comments emailed to this address regarding proposed rule changes for LEARNS funds, specifically the changes impacting athletics. I appreciated Christopher reaching out for a comment.

In the spirit of full transparency, I would like to share what I communicated with the reporter:

There are a lot of excellent teachers in Arkansas. Our decision to homeschool isn't a reflection on public school quality — it's simply the best fit for our family and our children's learning styles.

As a taxpayer, prior to LEARNS, we had no access to any support for educational expenses, even though we were fully responsible for every aspect of our children's education. It always felt like a missing piece — families educating their kids outside the traditional system still shoulder 100% of the cost.

LEARNS isn't perfect, but it has allowed families like ours to cover curriculum, instructional materials, and a range of co-curricular and extra-curricular activities that are part of a well-rounded education. It created flexibility we didn't have before.

The proposed rule changes — specifically the removal of athletics and sports-related activities from reimbursable expenses — are what prompted me to reach out. For many families, athletics aren't optional; they're a major part of their child's development and educational experience.

I see a tremendous amount of benefit in the EFA program, but I think it's also fair to acknowledge that the system is dealing with requests that may not align with the original intent of the law. It's a new program, and naturally, there will be growing pains.

A lot of the complexity isn't because families are doing anything wrong — it's because the rules lack clarity. ADE staff are in a tough position. They're asked to make determinations across areas they may not be experts in. For example, technology requests can be hard to assess because what's reasonable for education varies widely based on curriculum, disability needs, or instructional style.

One point that's important to me: homeschool athletics is not informal or unstructured. Programs like the Faulkner County Falcons follow strict eligibility guidelines set by the NCHC, which are comparable in rigor to the AAA rules used by Arkansas public schools. These are real organizations with oversight, compliance, and accountability.

My goal isn't to criticize the program — I just want to make sure that as changes are considered, the state hears from the families who are actually using it and understands how certain revisions affect real students.

One point I want to add after hearing the news story air this evening: a viewpoint shared was that a compromise could be set at 10% of the total funds available for athletics. I would ask for 15% to be considered, but something in this ballpark seems fair to me.

Thanks for the time.

Paul Bradley

Paulsbradley@gmail.com <mailto:Paulsbradley@gmail.com>

501-472-6111

Division Response: Comment considered, no changes made.

Commenter Name: Edmund Howe, 12/3/2025

Comments: I'm writing to ask that the school voucher program explicitly allow funds to cover participation in school-based athletic programs. Athletics are not an extracurricular luxury — they are an evidence-based component of a whole-child education that supports academic success, attendance, mental and physical health, and postsecondary aspirations.

Research shows students involved in school extracurriculars (including interscholastic sports) are more likely to achieve stronger educational outcomes and higher postsecondary enrollment than nonparticipants. Participation is associated with better grades, higher test scores in some subjects, and stronger college aspirations. In the world of AI, soft skills and human to human problem solving will be exponentially more important than the traditional academic fundamental of old - although still very important

More specifically, studies have found measurable gains tied to athletic participation — for example, small but meaningful increases in math and science performance and higher expectations for bachelor's degrees among students involved in athletics. These academic benefits often occur alongside reduced absenteeism and improved academic self-concept.

Beyond academics, regular physical activity through organized sports improves children's physical and mental health — benefits the Centers for Disease Control lists as connected to better brain health, mood, and academic performance. Ensuring access to school athletics therefore supports both health and learning.

Importantly, access to organized sports is uneven: participation varies by family income, race/ethnicity, and disability status. If voucher dollars can be used to access athletics at quality programs, we can reduce opportunity gaps for students who otherwise could not afford fees, equipment, travel, or paid club sports. That matters for equity.

For these reasons I respectfully request that the voucher guidelines explicitly permit families to use funds for school-based athletic fees, required equipment, and coach-supervised travel that directly enable a student's participation. Doing so is a cost-effective way to support healthier, more engaged students and to extend the benefits of athletics to students from lower-income families who are currently excluded.

Thank you for your consideration. I'd be glad to provide further research data if desired to fully advocate for this need. I was a student athlete and the symbiotic relationship between the physical and mental growth is critical.

Regards,
Edmund Howe

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

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Commenter Name: Destin Miller, Parent, 12/3/2025

Comments: Please reconsider changing the rules about team sports and PE equipment.

I believe that Homeschool children should get the same access to opportunities as public school children, and that is what this funding is designed to do.

Allowing PE equipment would help children with parents that have limited transportation, children with social anxiety, children that need intermittent physicality to be able to properly learn.

Team sports provides so many skills that are not found in other opportunities. Coordination, socialization, connection, etc.

At a time in this country, where children's health across the board is declining, it is more important now than ever to make our children's health a top priority. Especially in Arkansas, one of the countries worst ranked in terms of children's health.

I have two children, both would benefit from PE equipment at home, one would do better in team sports, while the other cannot do team sports due to physical disabilities.

I believe that all kids deserve to be considered while rules are changing.

I want all kids in this program to be able to get what they need, and that requires freedom of discretion for families to do what's best for their children, just like public schools have the freedom to use funding to fit the needs of their localized community.

Schools across Arkansas all look different, no two are alike even when they're a mile apart, because each neighborhood, town, city, are different.

Homeschool families operate in the same way.

Please, consider the impact that these restrictions have on the large population of disabled, medically complex, and or developmentally struggling children that these freedoms would help.

My gentle proposal is to create an online forum, a meeting place, or something else where we can have open dialogue, those who make the rules, and those who are affected by them.

I understand the concern of misuse of funding, and I think most other parents do as well, but the people that do so are in public school, private school, homeschool, and anything in between.

The majority are honest people, that are willing to find compromise where we are able to meet our children's needs, and give reassurance that the funds are being used properly, without being Overly restricted to the point that families like mine are being overlooked and left behind.

Thank you for considering what I have to say, and for all of the hard work you do,

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding

expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

A homeschool student is not prohibited from participating in competitive sports and may do so through a program outside of a public school or at his or her resident public school under A.C.A. § 6-15-509 commonly referred to as the Tim Tebow law.

Commenter Name: Lauren Pinion, 12/3/2025

Comments: The sports and PE portion of the EFA funding for homeschoolers is essential and appropriate for the education of these children. Physical education has many benefits for students of all ages and has been instrumental in my children's education. A large number of children stop sports by age 12. Children should be allowed and encouraged to participate in various kinds of sports activities. Access to funds for these activities for EFA students should continue and its use encouraged.

Thank you,

Lauren Pinion

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

A homeschool student is not prohibited from participating in competitive sports and may do so through a program outside of a public school or at his or her resident public school under A.C.A. § 6-15-509 commonly referred to as the Tim Tebow law.

Commenter Name: Jennifer Lampe, Homeschool Mom, 12/3/2025

Comments: As a homeschool mom that utilizes PE fund for extracurricular sports activities I would feel taking this away would be a detriment. I have an autistic son who hasn't shown interest in any physical activity in years! With these funds I was able to afford the community center swim team

fees. It has been the only thing he has shown interest in. Without the funds we couldn't afford to continue participation and he would go back to sitting on my couch doing nothing. Our other two girls also home school and have joined the community soccer team. It's valuable to teach them team work and how to follow directions from a coach. I believe that transportation should be allowed to games and practices secondary to the fact the school always had a bus to transport to games. If the school can use their funds for buses and gas for buses and new courts and fields and the salary of couches. Why can't we use our funds to put our kids in team sports?

Jennifer Lampe

Homeschool mom

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

A homeschool student is not prohibited from participating in competitive sports and may do so through a program outside of a public school or at his or her resident public school under A.C.A. § 6-15-509 commonly referred to as the Tim Tebow law.

Commenter Name: Brandy VanEaton, Homeschool Parent, 12/3/2025

Comments: This proposal is inequitable and disfunctional and would NOT be in the best interest of our students.

1️⃣ Equal Protection Violation (Arkansas Constitution & 14th Amendment)

Homeschool and private school EFA students are identically situated:
- They receive the same EFA funds
- They meet the same compulsory education requirements
- Arkansas Physical Education Standards are quite detailed in requirements for public school

But the state wants to give one group full access to PE/sports and give the other group NOTHING.

Courts have ruled for decades that the government cannot: "Give a benefit to one group of students and deny it to another group who are in the same program." Arkansas cannot legally split EFA children into first-class (private) and second-class (homeschool) students.

2️⃣ Arkansas Must Provide an "Adequate and Equitable" Education

The Arkansas Supreme Court's Lake View rulings require the state to make education equitable for ALL Arkansas students. PE is part of the state's required curriculum and kids must show mastery of:

- Physical fitness
- Movement skills
- Team & individual activity skills
- Health-related physical competencies

The state cannot require public school students to meet PE standards while denying homeschool students the funds needed to follow the same standards if desired, while providing private school students in the same program access to funds that cover these things. That is the definition of inequitable.

3 Violates the LEARNS Act Itself

The LEARNS Act allows EFA funds to be used for:

- PE
- Athletics
- Extracurriculars
- Coaching
- Electives
- Sports-related travel
- Physical development programs

Nowhere does the law say these are only for private school students. A new rule cannot rewrite the statute or redefine PE as "non-educational" for homeschoolers. Doing so is illegal and considered ultra vires (beyond the state's authority).

4 Arbitrary & Capricious Rulemaking

Government agencies cannot make rules that are:

- Unsupported by evidence
- Inconsistent with the law
- Based on stereotypes or bias
- Internally contradictory

There is no data showing homeschoolers abused PE funds.
There is no justification for a total ban.
And the state PE curriculum defines skills that homeschool families can't access while private school and public school students can access if funding is eliminated. Eliminating funding while requiring mastery is classic arbitrary rulemaking—and courts overturn these rules.

5 Violates Parental Educational Rights

Parents have a constitutional right to choose their child's education.

The state cannot:
• Allow EFA funds to follow the student,
• Then strip homeschool parents of access to essential educational components,
• While private school families get the full benefit.

That places a government penalty on choosing homeschooling—a violation of parental rights and educational freedom.

6️⃣ Public Funds Must Be Distributed Fairly

Arkansas cannot spend public education dollars in a way that:
• Favors private school students
• Disadvantages homeschool students
• Creates unequal access to public school state-mandated curriculum requirements

EFA funds are public dollars intended to follow the child, not the school type.

7️⃣ Bottom Line

If this proposal passes:
• Private school EFA kids get full PE, sports, coaching, facilities, electives, and more.
• Homeschool EFA kids get zero access to those same educational experiences.

This is illegal under:
• Arkansas Constitution
• U.S. Constitution
• LEARNS Act
• State administrative law
• Decades of Arkansas education equity rulings

EFA funds must be applied fairly. You cannot give private school EFA students full access to PE and athletics while banning homeschool students from using their EFA funds for the exact same state-required for public school educational activities. This violates equal protection, the LEARNS Act, and Arkansas' duty to provide an equitable education to all children.

Sincerely,

Brandy VanEaton

Homeschool Parent of a retired athlete who had to do this all alone - for the rights of students who FINALLY have support.

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. The goal of the

EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

However, this change was made pursuant to policy decision and was not an acceptance of the underlying premise of the comment that a policy governing team sports violates Arkansas law because team sports are a part of many private and public schools. The division respectfully asserts that this is a misunderstanding of both equal protection under the state and federal constitution and the law governing education in Arkansas. This legal error has led to a number of assertions which the division would like to address.

For instance, the Lake View decision only applies to the adequacy of funding traditional public school districts. 364 Ark. 398 (2005). The comments asserting the draft rule is arbitrary and capricious borrows a legal term applicable to the decisions of administrative and judicial tribunals. The comment also asserts that the rulemaking was ultra vires. That is that the department lacked the authority to promulgate these rules.

The division is required to adopt rules for the administration of the program. A.C.A. § 6-18-2503(a). The Administrative Procedures Act defines the scope of this authority by authorizing the division to adopt a statement of general applicability and future effect that implements, interprets, or prescribes law or policy, or describes the organization, procedure, or practice of an agency. See, A.C.A. § 25-15-202(a)(9)(A). Because the statutory law governing the EFA program restricts funds spent on extracurricular activities to twenty-five percent of the funds allocated but does not define extracurricular activities, it is necessary to provide a definition in the rule in order to administer the program. The division takes the position that the general assembly did not intend the most literal definition, that any activity that is not included in the student's curriculum is a qualifying expense; therefore, the division is proposing to establish a definition that exercises the authority granted to interpret the statute and to establish policy regarding the program's administration.

No court in any state has ever held that a program designed to support education in the home environment has a legal obligation to provide funds for extracurricular activates simply because they are generally but not universally a component of more traditional educational environments.

It is the public policy of the State of Arkansas that parents are able to choose between multiple high quality options for their child's education including the student's residential public school, a transfer to a non-residential public school, public charter schools, private schools, microschools, and homeschooling. The goal of the EFA program is to support parents in offering a distinct homeschooling experience by ensuring parents have access to curriculum and equipment necessary to provide high quality education.

Commenter Name: Breann Roe, 12/3/2025

Comments: To Whom It May Concern,

I am writing to respectfully but strongly oppose the proposed rule that would eliminate all PE, sports, coaching, athletics, electives, fitness programs, and team-related activities for homeschool students receiving Educational Freedom Account (EFA) funds—while private school EFA students would continue to have full access to these same benefits.

This rule unfairly divides EFA students into two classes and violates multiple legal and constitutional protections. Please consider the following:

1. Equal Protection Violation (Arkansas Constitution & 14th Amendment)

Homeschool and private school EFA students are identically situated. They receive the same EFA funds and meet the same compulsory education requirements.

However, this proposal grants full access to PE and athletics only to private school students while denying the same benefits entirely to homeschoolers.

Courts have consistently ruled that the state cannot provide a benefit to one group of students while denying that same benefit to another group within the same program.

2. Violates Arkansas' Requirement for an "Adequate and Equitable" Education

The Lake View rulings require Arkansas to ensure educational equity for all students.

PE is part of Arkansas' required curriculum and includes mastery of:

• Physical fitness

• Movement skills

• Team and individual activity skills

• Health-related competencies

Denying homeschoolers access to PE funds—while private school students continue receiving them—creates an inequitable system that contradicts these rulings.

3. Contradicts the LEARNS Act

The LEARNS Act explicitly authorizes EFA funds to be used for:

• PE

• Athletics

• Coaching

• Electives

• Extracurriculars

• Sports-related travel

This authority applies to all EFA students.

A rule cannot override or rewrite the statute. Redefining PE as "non-educational" for homeschoolers but not for private school students is legally impermissible.

4. Arbitrary & Capricious Rulemaking

State agencies cannot adopt rules that are unreasonable, unsupported by evidence, or inconsistent with established standards.

There is:

• No data showing misuse of PE funds by homeschool families

• No rational basis for a total ban

• A direct conflict with state PE curriculum standards

This makes the proposed rule arbitrary and capricious and therefore invalid.

5. Violates Parental Educational Rights

Parents have a constitutional right to direct their child's education.

Providing EFA funds that "follow the child," but then removing essential educational categories only for homeschoolers, places a government penalty on the choice to homeschool.

This infringes on parental rights and educational freedom.

6. Public Funds Must Be Distributed Fairly

EFA funds are public education dollars intended to support the student—not the school type.

Using these funds to give private school students full access to PE and athletics while denying the same opportunities to homeschool students is an unfair and discriminatory distribution of public resources.

Conclusion

If this rule passes:

• Private school EFA students retain full access to PE, athletics, coaching, electives, facilities, and travel.

• Homeschool EFA students lose all of these educational opportunities.

This contradicts the Arkansas Constitution, the U.S. Constitution, the LEARNS Act, state administrative law, and decades of Arkansas education equity precedent.

For these reasons, I urge you to reject the proposed ban and ensure that all EFA students—regardless of school choice—are treated fairly, equitably, and legally.

Thank you for your time and consideration.

Sincerely,

Breann Roe

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

However, this change was made pursuant to policy decision and was not an acceptance of the underlying premise of the comment that a policy governing team sports violates Arkansas law because team sports are a part of many private and public schools. The division respectfully asserts that this is a misunderstanding of both equal protection under the state and federal constitution and the law governing education in Arkansas. This legal error has led to a number of assertions which the division would like to address.

For instance, the Lake View decision only applies to the adequacy of funding traditional public school districts. 364 Ark. 398 (2005). The comments asserting the draft rule is arbitrary and capricious borrows a legal term applicable to the decisions of administrative and judicial tribunals. The comment also asserts that the rulemaking was ultra vires. That is that the department lacked the authority to promulgate these rules.

The division is required to adopt rules for the administration of the program. A.C.A. § 6-18-2503(a). The Administrative Procedures Act defines the scope of this authority by authorizing the division to adopt a statement of general applicability and future effect that implements, interprets, or prescribes law or policy, or describes the organization, procedure, or practice of an agency. See, A.C.A. § 25-15-202(a)(9)(A). Because the statutory law governing the EFA program restricts funds spent on extracurricular activities to twenty-five percent of the funds allocated but does not

define extracurricular activities, it is necessary to provide a definition in the rule in order to administer the program. The division takes the position that the general assembly did not intend the most literal definition, that any activity that is not included in the student's curriculum is a qualifying expense; therefore, the division is proposing to establish a definition that exercises the authority granted to interpret the statute and to establish policy regarding the program's administration.

No court in any state has ever held that a program designed to support education in the home environment has a legal obligation to provide funds for extracurricular activates simply because they are generally but not universally a component of more traditional educational environments.

It is the public policy of the State of Arkansas that parents are able to choose between multiple high quality options for their child's education including the student's residential public school, a transfer to a non-residential public school, public charter schools, private schools, microschools, and homeschooling. The goal of the EFA program is to support parents in offering a distinct homeschooling experience by ensuring parents have access to curriculum and equipment necessary to provide high quality education.

Commenter Name: Jessica Dulac, Homeschool Parent, 12/3/2025

Comments: This email is in reference to the proposed mid-school-year rule change to homeschool team sports. Homeschool students with EFA funds should be allowed to use their funds for team sports, mainly because public school students absolutely do. This money is supposed to help homeschool parents to provide the same services and amenities as a public school. We have been a homeschool family for 7 straight years, and in this time, we have participated in at least one homeschool team sport for 5 of those years. These programs provide exercise, fellowship, and healthy competition for our kids. The public school system funnels millions of dollars into state-of-the-art facilities, training programs, and travel for their programs. As a homeschool family, we are lucky if we can find churches with gyms that will let us rent them from season to season, they are usually out of date and lack seating for games. We drive our kids to every practice and game; there is no school-provided bus or other transportation. We buy our uniforms every season, whereas public schools have the budget to provide uniforms and equipment for their players. When my girls played homeschool basketball, the players had to buy and bring their own balls bc they were around $75 each and there is no funding to the program for even necessary equipment. The EFA funds are truly life-changing to most homeschool families. We have been paying our taxes in our resident counties for years and reaping none of the educational or team sport benefits. We are finally getting help in this area and it seems like they are just trying to take it all back.

Spending guidelines should never change to reduce benefits during a school year. It is not fair to change it once families have budgeted for the funds to cover the expenses. Some families work very hard to stretch these funds out over the entire school year and sports seasons and taking that away mid-year will really impact their budgets and ability to pay their bills. Students can't simply stop playing when the money is taken away, as we sign commitment contracts that obligate us to the full fees when we start. I would be happy to speak with anyone to answer questions you may have. If not me, I really hope you get a homeschool parent in there to speak to the need of this

funding. Not having a homeschool advocate in these talks is a gross misrepresentation of the target audience.

Jessica Dulac

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

A homeschool student is not prohibited from participating in competitive sports and may do so through a program outside of a public school or at his or her resident public school under A.C.A. § 6-15-509 commonly referred to as the Tim Tebow law.

Commenter: Amanda Strange, 12/3/2025

Comments: To the Arkansas Department of Education,

I am submitting this comment in strong opposition to the proposed rule that would remove homeschool EFA students' ability to use their Educational Freedom Account funds for PE, sports, athletics, coaching, electives, fitness training, or team travel.

Homeschool EFA students and private school EFA students are part of the same program, receive the same funds, and must meet the same Arkansas educational standards, including Physical Education standards. The proposed rule would allow private school EFA students to continue receiving full access to PE and athletics, while homeschool EFA students would be denied all access. This creates two classes of children within a single state program and violates both state and federal constitutional protections.

1. Equal Protection Concerns

Homeschool and private school EFA students are identically situated under the law, yet this rule would give one group full benefits and the other group none. Courts have repeatedly ruled that the state may not grant a benefit to one group of students and deny it to another group within the same program. This distinction is not legally or logically justified.

2. Violates Arkansas' Duty to Provide an "Adequate and Equitable" Education

Under the Lake View decisions, Arkansas is required to ensure educational opportunities are equitable for all students. Since PE is part of required curriculum and homeschool students must

still demonstrate mastery of fitness and movement skills, removing access to PE resources while keeping the requirement in place is fundamentally inequitable.

3. Conflicts With the LEARNS Act

The LEARNS Act clearly authorizes EFA funds for PE, athletics, extracurriculars, electives, coaching, and physical development programs. The statute does not limit these uses to private school students. A regulation cannot override or rewrite the law; doing so would be considered ultra vires.

4. Arbitrary and Capricious Rulemaking

There is no evidence that homeschool families have misused PE funds or that a total ban is necessary. Eliminating required educational components without justification meets the definition of arbitrary and capricious rulemaking, which courts routinely strike down.

5. Violates Parental Rights and Educational Freedom

EFA funds are designed to follow the student, and parents have a constitutional right to choose their child's educational path. Stripping homeschool families of access to essential educational components—while private school families receive full access—creates a government-imposed penalty for choosing homeschooling.

Request:

I respectfully urge ADE to withdraw this portion of the proposed rule and ensure that homeschool EFA students retain the same access to PE, athletics, electives, and related educational services that private school EFA students receive under the LEARNS Act.

Thank you for your time and consideration

Amanda Strange

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

However, this change was made pursuant to policy decision and was not an acceptance of the underlying premise of the comment that a policy governing team sports violates Arkansas law because team sports are a part of many private and public schools. The division respectfully asserts that this is a misunderstanding of both equal protection under the state and federal constitution and

the law governing education in Arkansas. This legal error has led to a number of assertions which the division would like to address.

For instance, the Lake View decision only applies to the adequacy of funding traditional public school districts. 364 Ark. 398 (2005). The comments asserting the draft rule is arbitrary and capricious borrows a legal term applicable to the decisions of administrative and judicial tribunals. The comment also asserts that the rulemaking was ultra vires. That is that the department lacked the authority to promulgate these rules.

The division is required to adopt rules for the administration of the program. A.C.A. § 6-18-2503(a). The Administrative Procedures Act defines the scope of this authority by authorizing the division to adopt a statement of general applicability and future effect that implements, interprets, or prescribes law or policy, or describes the organization, procedure, or practice of an agency. See, A.C.A. § 25-15-202(a)(9)(A). Because the statutory law governing the EFA program restricts funds spent on extracurricular activities to twenty-five percent of the funds allocated but does not define extracurricular activities, it is necessary to provide a definition in the rule in order to administer the program. The division takes the position that the general assembly did not intend the most literal definition, that any activity that is not included in the student's curriculum is a qualifying expense; therefore, the division is proposing to establish a definition that exercises the authority granted to interpret the statute and to establish policy regarding the program's administration.

No court in any state has ever held that a program designed to support education in the home environment has a legal obligation to provide funds for extracurricular activates simply because they are generally but not universally a component of more traditional educational environments.

It is the public policy of the State of Arkansas that parents are able to choose between multiple high quality options for their child's education including the student's residential public school, a transfer to a non-residential public school, public charter schools, private schools, microschools, and homeschooling. The goal of the EFA program is to support parents in offering a distinct homeschooling experience by ensuring parents have access to curriculum and equipment necessary to provide high quality education.

Commenter Name: Jessica Kiehn, Homeschool Parent

Comments: I am writing as an Arkansas parent who is grateful for the Educational Freedom Account (EFA) program and the expanded opportunities it provides for families. I am concerned about the proposal to remove team sports from approved EFA expenses, and I respectfully ask that you reconsider this change.

According to the official EFA rules, the program's purpose is "to provide Arkansas families with more educational options for their children as they seek educational solutions and curricula that fit the needs of their families." This intentionally broad language reflects the vision of the LEARNS Act: empowering parents to choose the educational tools, environments, and experiences necessary to meet the needs of their children.

Team sports directly support this statutory purpose. In Arkansas public schools, sports are part of the educational experience—they provide physical-education instruction, ledership development, teamwork skills, character formation, discipline, social-emotional development, and opportunities that directly contribute to a child's overall educational growth.

Excluding only certain sports—while allowing other physical-education expenses—creates an arbitrary distinction that has no clear educational rationale. If physical education is recognized as an educational need (and it is), then prohibiting structured team sports but permitting other physical-education activities is inconsistent and unsupported by any clear statutory or educational justification.

Additionally, the EFA program already includes a strict annual spending cap, which prevents misuse or excessive spending. Because of this cap, families are not able to "overspend" on sports or any single category. The cap itself provides all necessary fiscal protection without needing to selectively ban certain activities. Selective exclusion of specific sports is therefore unnecessary and does not serve any clear educational or financial purpose.

It is also important to note that other states with ESA-style programs allow team sports as part of their recognized educational expenses:

• Indiana's INESA allows school-based sports, including baseball, soccer, basketball, and track.

• Arizona's ESA program includes athletic programs and structured PE activities.

• Florida's Family Empowerment Scholarship explicitly allows sports lessons, team fees, and competitions.

These programs recognize what Arkansas has always known—sports are educational. They support academic performance, physical health, teamwork, confidence, resilience, and whole-child development.

Removing team sports from EFA eligibility would restrict parental choice, narrow educational options, and conflict with the stated purpose of the EFA program. It would also introduce an arbitrary policy distinction with no clear educational, legal, or fiscal justification—all while Arkansas public-school students continue to receive team sports as part of their educational experience.

For these reasons, I respectfully urge you to keep team sports eligible within the EFA program so that Arkansas families may continue selecting the educational experiences that best meet their children's needs.

Thank you for your time and your dedication to Arkansas families. I am confident the results we will see from funding these programs for all students will be staggeringly positive and set Arkansans apart.

Jessica Kiehn

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

A homeschool student is not prohibited from participating in competitive sports and may do so through a program outside of a public school or at his or her resident public school under A.C.A. § 6-15-509 commonly referred to as the Tim Tebow law.

Commenter Name: Morgan Winston, Homeschool Parent, 12/3/2025

Comments: My husband and I began homeschooling before the LEARNS Act. We scraped together $100 we didn't have to buy a good reading curriculum recommended by the state as one of the five approved science of reading curriculums at that time. I taught every other subject with pencil and paper, library books, and YouTube.

Our kid thrived, in just 2 hours a day, 3 days a week. I had to completely reteach kindergarten for her. I thought she was fine, because her work was always complete she brought home, but the teacher was just having them copy down answers. They weren't learning. Roughly 3/4 of our 3rd graders were unable to read that next year. My homeschooled first grade child, with just 20 minutes of reading lessons a day was reading better than kids who had been in school for 8 hours a day every day.

When LEARNS came out, we were skeptical. We didn't want the government to limit our child's options, and we didn't want her intellect judged by an arbitrary test. I convinced my husband this program would be different. That it was about giving us choice and equality, and that the second it eclipsed our rights as parents or compromised homeschooling in Arkansas- THE STATE WITH THE MOST HOMESCHOOLING FREEDOM!- We'd drop out and forget about the money. We'd go back to scraping.

As public schools throw temper tantrums over how we as parents see fit to educate our kids with money we contribute to education long before and long past the time when we actually have kids in school, legislators have continued to appease them by heaping on more rules and guidelines. It won't be long before they demand hour requirements. Maybe even certification for parents to be "capable" of teaching their kids.

Frankly it's an insult to freedom and to our intelligence.

(I also noticed new rules banned physical therapy as an expense despite public school kids receiving therapy at school, not to mention, it's PE for some of our kids with disabilities.)

THE CURRENT ISSUE
(Though not the underlying one)

Arkansas lawmakers are proposing a rule that would completely eliminate the ability of homeschool EFA students to use Educational Freedom Account funds for PE, sports, athletics, coaching, electives, fitness training, or team travel. Meanwhile, private school EFA students would continue to have ALL of these things fully covered. This creates two classes of students in the same program—and it’s legally a serious problem.

EQUALITY AND FREEDOM

The LEARNS act was designed to allow parents to spend their own tax money in a way that they deemed fit to educate their children. Frankly, if a parent wanted to spend 100% of their child's EFA on P.E. or team sports, and that child is passing the standardized test requirement with the EFA program, that's fine by me. It was meant to have very few limitations, and legislators have caved to pressure from public schools.

Additionally, anything a private school or public school child can call PE such as team sports, should not be excluded for a homeschooled child using EFA. Why would there be separate rules for different groups using the same funding?

VIOLATES THE LEARNS ACT

The LEARNS Act allows EFA funds to be used for:
- PE
- Athletics
- Extracurriculars
- Coaching
- Electives
- Sports-related travel
- Physical development programs

Nowhere does the law say these are only for private school students. A new rule cannot rewrite the statute or redefine PE as “non-educational” for homeschoolers. Doing so is illegal and considered ultra vires (beyond the state’s authority).

TAXATION WITHOUT REPRESENTATION

If additional rules continue piling up in this program, parents lose their constitutional right to choose their kids' education. That'd be fine if we were allowed to opt out of taxes, but we aren't. Therefore, we should be represented if we are taxed. Removing the right to manage our kids finds as we see fit is removing our representation as tax payers and giving priority to privately schooled kids.

Public Funds Must Be Distributed Fairly

Arkansas cannot spend public education dollars in a way that:
- Favors private school students
- Disadvantages homeschool students
- Creates unequal access to state-mandated curriculum requirements

EFA funds are public dollars intended to follow the child, not the school type.

Bottom Line

If this proposal passes:
- Private school EFA kids get full PE, sports, coaching, facilities, electives, and more.
- Homeschool EFA kids get zero access to those same educational experiences.

This is illegal under:
- Arkansas Constitution
- U.S. Constitution
- LEARNS Act
- State administrative law
- Decades of Arkansas education equity rulings

A court would likely strike this restriction down.

EFA funds must be applied fairly. You cannot give private school EFA students full access to PE and athletics while banning homeschool students from using their EFA funds for the exact same state-required educational activities. This violates equal protection, the LEARNS Act, and Arkansas' duty to provide an equitable education to all children.

The entire premise of the LEARNS Act is that parents know better than the government how to teach their kids. If a parent spends $6,000 on Legos and their kid passes, so what? What would forcing that parent into the same box as public schools actually do for the goal of the program? The whole point was that unconventional methods often work BETTER than conventional ones, and the test scores are showing it.

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

However, this change was made pursuant to policy decision and was not an acceptance of the underlying premise of the comment that a policy governing team sports violates Arkansas law

because team sports are a part of many private and public schools. The division respectfully asserts that this is a misunderstanding of both equal protection under the state and federal constitution and the law governing education in Arkansas. This legal error has led to a number of assertions which the division would like to address.

For instance, the Lake View decision only applies to the adequacy of funding traditional public school districts. 364 Ark. 398 (2005). The comments asserting the draft rule is arbitrary and capricious borrows a legal term applicable to the decisions of administrative and judicial tribunals. The comment also asserts that the rulemaking was ultra vires. That is that the department lacked the authority to promulgate these rules.

The division is required to adopt rules for the administration of the program. A.C.A. § 6-18-2503(a). The Administrative Procedures Act defines the scope of this authority by authorizing the division to adopt a statement of general applicability and future effect that implements, interprets, or prescribes law or policy, or describes the organization, procedure, or practice of an agency. See, A.C.A. § 25-15-202(a)(9)(A). Because the statutory law governing the EFA program restricts funds spent on extracurricular activities to twenty-five percent of the funds allocated but does not define extracurricular activities, it is necessary to provide a definition in the rule in order to administer the program. The division takes the position that the general assembly did not intend the most literal definition, that any activity that is not included in the student's curriculum is a qualifying expense; therefore, the division is proposing to establish a definition that exercises the authority granted to interpret the statute and to establish policy regarding the program's administration.

No court in any state has ever held that a program designed to support education in the home environment has a legal obligation to provide funds for extracurricular activates simply because they are generally but not universally a component of more traditional educational environments.

It is the public policy of the State of Arkansas that parents are able to choose between multiple high quality options for their child's education including the student's residential public school, a transfer to a non-residential public school, public charter schools, private schools, microschools, and homeschooling. The goal of the EFA program is to support parents in offering a distinct homeschooling experience by ensuring parents have access to curriculum and equipment necessary to provide high quality education.

Commenter Name: Jessica Wyatt, Homeschool Parent, 12/3/2025

Comments: I am against restricting the use of efa funds for homeschool sports/PE. We chose to homeschool because our public school system has failed us. My kids are a part of a Christian homeschool sports team and this would really hurt them. We have funded the majority of our kids homeschooling, but having this option helps tremendously. This also ensures they are staying active and healthy.

These are the reasons I believe it is against the learns act to make these restrictions

1?? Equal Protection Violation (Arkansas Constitution & 14th Amendment)

Homeschool and private school EFA students are identically situated:
- They receive the same EFA funds
- They meet the same compulsory education requirements
- They must follow Arkansas Physical Education Standards

But the state wants to give one group full access to PE/sports and give the other group NOTHING.

Courts have ruled for decades that the government cannot: "Give a benefit to one group of students and deny it to another group who are in the same program." Arkansas cannot legally split EFA children into first-class (private) and second-class (homeschool) students.

2?? Arkansas Must Provide an "Adequate and Equitable" Education

The Arkansas Supreme Court's Lake View rulings require the state to make education equitable for ALL Arkansas students. PE is part of the state's required curriculum. Homeschool kids must still show mastery of:
- Physical fitness
- Movement skills
- Team & individual activity skills
- Health-related physical competencies

The state cannot require homeschool students to meet PE standards while denying them the funds needed to do so. That is the definition of inequitable.

3?? Violates the LEARNS Act Itself

The LEARNS Act allows EFA funds to be used for:
- PE
- Athletics
- Extracurriculars
- Coaching
- Electives
- Sports-related travel
- Physical development programs

Nowhere does the law say these are only for private school students. A new rule cannot rewrite the statute or redefine PE as "non-educational" for homeschoolers. Doing so is illegal and considered ultra vires (beyond the state's authority).

4?? Arbitrary & Capricious Rulemaking

Government agencies cannot make rules that are:
- Unsupported by evidence
- Inconsistent with the law

• Based on stereotypes or bias
• Internally contradictory

There is no data showing homeschoolers abused PE funds.
There is no justification for a total ban.
And the state PE curriculum requires skills that homeschool families can't access if funding is eliminated. Eliminating funding while requiring mastery is classic arbitrary rulemaking—and courts overturn these rules.

5?? Violates Parental Educational Rights

Parents have a constitutional right to choose their child's education.

The state cannot:
• Allow EFA funds to follow the student,
• Then strip homeschool parents of access to essential educational components,
• While private school families get the full benefit.

That places a government penalty on choosing homeschooling—a violation of parental rights and educational freedom.

6?? Public Funds Must Be Distributed Fairly

Arkansas cannot spend public education dollars in a way that:
• Favors private school students
• Disadvantages homeschool students
• Creates unequal access to state-mandated curriculum requirements

EFA funds are public dollars intended to follow the child, not the school type.

7?? Bottom Line

If this proposal passes:
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• Homeschool EFA kids get zero access to those same educational experiences.

This is illegal under:
• Arkansas Constitution
• U.S. Constitution
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A court would likely strike this restriction down.

?? What Parents Can Say to Legislators

"EFA funds must be applied fairly. You cannot give private school EFA students full access to PE and athletics while banning homeschool students from using their EFA funds for the exact same state-required educational activities. This violates equal protection, the LEARNS Act, and Arkansas' duty to provide an equitable education to all children."

?? SHARE THIS WITH OTHER PARENTS

This affects every homeschool EFA family in the state. Awareness now means a stronger voice before the Legislature votes.

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

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Commenter Name: Rebecca Altman, 12/3/2025

Comments: To the Arkansas Department of Education Rules Committee,

I am writing to express my strong opposition to the proposed rule change regarding the Educational Freedom Account (EFA) program. Specifically, I oppose the amendment that eliminates the ability for EFA funds to be used for team sports, club sports, and their associated fees, travel, and equipment.

While this rule technically applies to all EFA participants, its practical effect creates an illegal disparity between two groups of students.

My opposition is based on the following key points:

• Equal Protection Violation: This rule creates two classes of EFA students—homeschool students who lose funded access to organized athletics and private school students who retain access through tuition/fees covered by the EFA. This disparity violates the principles of equal protection under the Arkansas and U.S. Constitutions.

• Contradicts Equitable Education: Arkansas requires homeschool students to demonstrate mastery of Physical Education standards, which includes team and activity skills. Denying homeschool students the funds necessary to participate in organized sports is a clear failure to provide an equitable education.

• Violates the LEARNS Act: The LEARNS Act allows EFA funds to be used for athletics and extracurriculars. This new rule attempts to illegally redefine or rewrite the statute by removing this essential component for homeschool families.

• The Cap Already Exists: The logic of a complete ban is flawed because EFA funds for all extracurriculars, P.E., and field trips are already capped at 25% of the student's total annual award (approximately $1,716). This existing cap prevents abuse while allowing for essential educational choices. A total ban is an unnecessary and punitive overreach.

• Essential Life Skills: Team and club sports teach skills that cannot be replicated in a home setting: teamwork, discipline, goal setting, ledership, and responding to competitive pressure. These are universally recognized educational and developmental components. Classifying them as "non-educational" for one group of students contradicts common sense.

• Against Parental Empowerment: The LEARNS Act and the EFA program are founded on the principle of parental empowerment—allowing families to determine their children's best educational needs. This proposed rule strips that choice away from homeschool families without justification, directly undermining the stated legislative goal.

I urge the ADE to reject this proposed restriction and ensure EFA funds are applied fairly, equally, and legally to all participating Arkansas families. Educational freedom must mean equitable access for all.

Thank you for your consideration of my comments.

Sincerely,

Rebecca Altman
www.enspireglobal.org

Jeremiah 29:11

Division Response: Comment considered, a change was made that allows sports to be considered within the definition of extracurricular activity but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. Language was also added to the definition which clarifies that registration fees for community and homeschool sports leagues are qualifying expenses under the program.

Additionally, one of the underlying premises of this comment is that the policy governing team sports violates Arkansas law because team sports are a part of many private and public schools. The division respectfully asserts that this is a misunderstanding of both equal protection under the state and federal constitution and the law governing education in Arkansas.

No court in any state has ever held that a program designed to support education in the home environment has a legal obligation to provide funds for extracurricular activates simply because they are generally but not universally a component of more traditional educational environments.

Commenter Name: Justin Davito, 12/3/2025

Comments: Hello,

My name is Justin Davito. I am emailing you and asking to reject the rule changes for the EFA. I thought the EFA was passed to help parents educate their children how they seem best and to allow their kids to have a similar experience as public school children.

By rejecting homeschoolers from participating in PE or club activities does not support this.

Please do allow the children to participate in extra curricular activities/clubs.

Thank you for your time!

-Justin

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

A homeschool student is not prohibited from participating in competitive sports and may do so through a program outside of a public school or at his or her resident public school under A.C.A. § 6-15-509 commonly referred to as the Tim Tebow law.

Commenter Name: Katie Harter, Homeschool Parent, 12/3/2025

Comments: Dear to whom it may concern,

I am a mother of three homeschooled children currently participating in the Educational Freedom Account program. When I entered this program last year I was extremely hesitant. I do not appreciate government overreach into the education of my children and how I choose to do so. However, I was continually assured this was not the case. The children would be treat equally in how the funds would be allowed to be spent. Well, here we are. Not only would the ban be a breach of the original law put into place in what it provides, you are also giving private school students who receive the funds advantage over homeschool children who receive the funds. Do you plan to tell the private school children they are no longer allowed to participate in the sports their school has to offer? Because that is the only way you make this make sense. Arkansas as a state requires physical education. So are we now rewriting history by stating that, that is the case for all but homeschool students? There are already strenuous caps on what we can and cannot spend money on. Is that not enough? How is this fair or equal? I urge the committee to remember what this bill was originally meant to do. Allow Arkansas parents to educate their children in the way they see fit. Give children who couldn't function in a public school setting a chance to thrive. You are taking away that freedom.

Sincerely,
Katie Harter

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

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Commenter Name: Ruth Bane, 12/3/2025

Comments: ⚖️ Why Arkansas Homeschool EFA Families Should Oppose the Proposed PE/Sports Funding Ban

Arkansas lawmakers are proposing a rule that would completely eliminate the ability of homeschool EFA students to use Educational Freedom Account funds for PE, sports, athletics, coaching, electives, fitness training, or team travel. Meanwhile, private school EFA students would continue to have ALL of these things fully covered. This creates two classes of students in the same program—and it's legally a serious problem.

Here's the simplified legal argument parents can share:

1️⃣ Equal Protection Violation (Arkansas Constitution & 14th Amendment)

Homeschool and private school EFA students are identically situated:
- They receive the same EFA funds
- They meet the same compulsory education requirements
- They must follow Arkansas Physical Education Standards

But the state wants to give one group full access to PE/sports and give the other group NOTHING.

Courts have ruled for decades that the government cannot: "Give a benefit to one group of students and deny it to another group who are in the same program." Arkansas cannot legally split EFA children into first-class (private) and second-class (homeschool) students.

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The Arkansas Supreme Court's Lake View rulings require the state to make education equitable for ALL Arkansas students. PE is part of the state's required curriculum. Homeschool kids must still show mastery of:
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The state cannot require homeschool students to meet PE standards while denying them the funds needed to do so. That is the definition of inequitable.

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Government agencies cannot make rules that are:
- Unsupported by evidence
- Inconsistent with the law
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There is no data showing homeschoolers abused PE funds.
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And the state PE curriculum requires skills that homeschool families can't access if funding is eliminated. Eliminating funding while requiring mastery is classic arbitrary rulemaking—and courts overturn these rules.

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EFA funds are public dollars intended to follow the child, not the school type.

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This is illegal under:
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• U.S. Constitution
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A court would likely strike this restriction down.

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“EFA funds must be applied fairly. You cannot give private school EFA students full access to PE and athletics while banning homeschool students from using their EFA funds for the exact same state-required educational activities. This violates equal protection, the LEARNS Act, and Arkansas’ duty to provide an equitable education to all children.”

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their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

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For instance, the Lake View decision only applies to the adequacy of funding traditional public school districts. 364 Ark. 398 (2005). The comments asserting the draft rule is arbitrary and capricious borrows a legal term applicable to the decisions of administrative and judicial tribunals. The comment also asserts that the rulemaking was ultra vires. That is that the department lacked the authority to promulgate these rules.

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No court in any state has ever held that a program designed to support education in the home environment has a legal obligation to provide funds for extracurricular activates simply because they are generally but not universally a component of more traditional educational environments.

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Commenter Name: Mary Petzold, Homeschool Parent, 12/3/2025

Comments: Dear ADE,

I am a homeschool mother of seven EFA students, and PE is one of the most important parts of my children's education. It is where they learn teamwork, discipline, confidence, coordination, and physical health. These programs matter deeply to our family.

The proposed rule would take away all PE and sports-related opportunities for homeschool EFA students while private school EFA students keep full access. This is not just unfair—it harms real children like mine.

My kids work hard. They deserve the same opportunities as any other Arkansas student whose EFA dollars follow them. Please do not pass a rule that effectively punishes families for choosing homeschooling.

For their sake, please keep PE and sports allowable for homeschool EFA students.

Sincerely,

Mary Petzold

Sent from my iPad

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

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Commenter Name: Laura Farrell, Parent, 12/3/2025

Comments: Hello Arkansas Dept of Education,

I am writing as an Arkansas parent who is grateful for the Educational Freedom Account (EFA) program and the expanded opportunities it provides for families. I am concerned about the proposal to remove team sports from approved EFA expenses, and I respectfully ask that you reconsider this change.

According to the official EFA rules, the program's purpose is "to provide Arkansas families with more educational options for their children as they seek educational solutions and curricula that fit

the needs of their families." This intentionally broad language reflects the vision of the LEARNS Act: empowering parents to choose the educational tools, environments, and experiences necessary to meet the needs of their children.

Team sports directly support this statutory purpose. In Arkansas public schools, sports are part of the educational experience—they provide physical-education instruction, ledership development, teamwork skills, character formation, discipline, social-emotional development, and opportunities that directly contribute to a child's overall educational growth.

Excluding only certain sports—while allowing other physical-education expenses—creates an arbitrary distinction that has no clear educational rationale. If physical education is recognized as an educational need (and it is), then prohibiting structured team sports but permitting other physical-education activities is inconsistent and unsupported by any clear statutory or educational justification.

Additionally, the EFA program already includes a strict annual spending cap, which prevents misuse or excessive spending. Because of this cap, families are not able to "overspend" on sports or any single category. The cap itself provides all necessary fiscal protection without needing to selectively ban certain activities. Selective exclusion of specific sports is therefore unnecessary and does not serve any clear educational or financial purpose.

It is also important to note that other states with ESA-style programs allow team sports as part of their recognized educational expenses:
• Indiana's INESA allows school-based sports, including baseball, soccer, basketball, and track.
• Arizona's ESA program includes athletic programs and structured PE activities.
• Florida's Family Empowerment Scholarship explicitly allows sports lessons, team fees, and competitions.

These programs recognize what Arkansas has always known—sports are educational. They support academic performance, physical health, teamwork, confidence, resilience, and whole-child development.

Removing team sports from EFA eligibility would restrict parental choice, narrow educational options, and conflict with the stated purpose of the EFA program. It would also introduce an arbitrary policy distinction with no clear educational, legal, or fiscal justification—all while Arkansas public-school students continue to receive team sports as part of their educational experience.

For these reasons, I respectfully urge you to keep team sports eligible within the EFA program so that Arkansas families may continue selecting the educational experiences that best meet their children's needs.

Thank you for your time and your dedication to Arkansas families.

Blessings!
~Laura Farrell

Sent from my iPhone

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Commenter Name: Hannah Mask, 12/3/2025

Comments: EFA funds must be applied fairly. You cannot give private school EFA students full access to PE and athletics while banning homeschool students from using their EFA funds for the exact same state-required educational activities. This violates equal protection, the LEARNS Act, and Arkansas' duty to provide an equitable education to all children.

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However, this change was made pursuant to policy decision and was not an acceptance of the underlying premise of the comment that a policy governing team sports violates Arkansas law because team sports are a part of many private and public schools. The division respectfully asserts that this is a misunderstanding of both equal protection under the state and federal constitution and the law governing education in Arkansas. This legal error has led to a number of assertions which the division would like to address.

For instance, the Lake View decision only applies to the adequacy of funding traditional public school districts. 364 Ark. 398 (2005). The comments asserting the draft rule is arbitrary and capricious borrows a legal term applicable to the decisions of administrative and judicial tribunals. The comment also asserts that the rulemaking was ultra vires. That is that the department lacked the authority to promulgate these rules.

The division is required to adopt rules for the administration of the program. A.C.A. § 6-18-2503(a). The Administrative Procedures Act defines the scope of this authority by authorizing the division to adopt a statement of general applicability and future effect that implements, interprets, or prescribes law or policy, or describes the organization, procedure, or practice of an agency. See, A.C.A. § 25-15-202(a)(9)(A). Because the statutory law governing the EFA program restricts funds spent on extracurricular activities to twenty-five percent of the funds allocated but does not define extracurricular activities, it is necessary to provide a definition in the rule in order to administer the program. The division takes the position that the general assembly did not intend the most literal definition, that any activity that is not included in the student's curriculum is a qualifying expense; therefore, the division is proposing to establish a definition that exercises the authority granted to interpret the statute and to establish policy regarding the program's administration.

No court in any state has ever held that a program designed to support education in the home environment has a legal obligation to provide funds for extracurricular activates simply because they are generally but not universally a component of more traditional educational environments.

It is the public policy of the State of Arkansas that parents are able to choose between multiple high quality options for their child's education including the student's residential public school, a transfer to a non-residential public school, public charter schools, private schools, microschools, and homeschooling. The goal of the EFA program is to support parents in offering a distinct homeschooling experience by ensuring parents have access to curriculum and equipment necessary to provide high quality education.

Commenter Name: Melissa Dettmer, 12/3/2025

Comments: To Whom it May Concern,

Homeschool families have rights to be treated as equitably as Private school families receiving the same EFA funds.

From what I understand, Arkansas lawmakers are proposing a rule that would completely eliminate the ability of homeschool EFA students to use Educational Freedom Account funds for PE, sports, athletics, coaching, electives, fitness training, or team travel. Meanwhile, private school EFA students would continue to have ALL of these things fully covered. This creates two classes of students in the same program—and it's legally a serious problem.

EFA funds are public dollars intended to follow the child, not the school type.

If this proposal passes:
• Private school EFA kids get full PE, sports, coaching, facilities, electives, and more.
• Homeschool EFA kids get zero access to those same educational experiences.

This is illegal under:
• Arkansas Constitution
• U.S. Constitution
• LEARNS Act
• State administrative law
• Decades of Arkansas education equity rulings

EFA funds must be applied fairly. You cannot give private school EFA students full access to PE and athletics while banning homeschool students from using their EFA funds for the exact same state-required educational activities. This violates equal protection, the LEARNS Act, and Arkansas' duty to provide an equitable education to all children.

I oppose the proposed PE/Sports Funding Ban.

Thanks!

Melissa Dettmer
Owner, Hot Springs Off-Road Park

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

A homeschool student is not prohibited from participating in competitive sports and may do so through a program outside of a public school or at his or her resident public school under A.C.A. § 6-15-509 commonly referred to as the Tim Tebow law.

Commenter Name: Amanda Stevens, Parent, 12/3/2025

Comments: We highly oppose the drafted changes to the LEARNS legislation that redefines PE for homeschoolers only to not include team or club sports. My children finally have the opportunity to take fencing lessons and are thriving in it!

EFA funds must be applied fairly. You cannot give private school EFA students full access to PE and athletics while banning homeschool students from using their EFA funds for the exact same state-required educational activities.

This violates equal protection, the LEARNS Act, and Arkansas' duty to provide an equitable education to all children.

Amanda Stevens

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

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Commenter Name: Elisa Seratt, 12/3/2025

Comments: Why Arkansas Homeschool EFA Families Should Oppose the Proposed PE/Sports Funding Ban:

1 Equal Protection Violation (Arkansas Constitution & 14th Amendment)

Homeschool and private school EFA students are identically situated:
- They receive the same EFA funds
- They meet the same compulsory education requirements
- They must follow Arkansas Physical Education Standards

Courts have ruled for decades that the government cannot: "Give a benefit to one group of students and deny it to another group who are in the same program." Arkansas cannot legally split EFA children into first-class (private) and second-class (homeschool) students.

2 Arkansas Must Provide an "Adequate and Equitable" Education

The Arkansas Supreme Court's Lake View rulings require the state to make education equitable for ALL Arkansas students. PE is part of the state's required curriculum. Homeschool kids must still show mastery of:
- Physical fitness

• Movement skills
• Team & individual activity skills
• Health-related physical competencies

The state cannot require homeschool students to meet PE standards while denying them the funds needed to do so. That is the definition of inequitable.

3 Violates the LEARNS Act Itself

The LEARNS Act allows EFA funds to be used for:
• PE
• Athletics
• Extracurriculars
• Coaching
• Electives
• Sports-related travel
• Physical development programs

Nowhere does the law say these are only for private school students. A new rule cannot rewrite the statute or redefine PE as "non-educational" for homeschoolers. Doing so is illegal and considered ultra vires (beyond the state's authority).

4 Arbitrary & Capricious Rulemaking

Government agencies cannot make rules that are:
• Unsupported by evidence
• Inconsistent with the law
• Based on stereotypes or bias
• Internally contradictory

There is no data showing homeschoolers abused PE funds.
There is no justification for a total ban.
And the state PE curriculum requires skills that homeschool families can't access if funding is eliminated. Eliminating funding while requiring mastery is classic arbitrary rulemaking—and courts overturn these rules.

5 Violates Parental Educational Rights

Parents have a constitutional right to choose their child's education.

The state cannot:
• Allow EFA funds to follow the student,
• Then strip homeschool parents of access to essential educational components,
• While private school families get the full benefit.

That places a government penalty on choosing homeschooling—a violation of parental rights and

educational freedom.

6️⃣ Public Funds Must Be Distributed Fairly

Arkansas cannot spend public education dollars in a way that:
• Favors private school students
• Disadvantages homeschool students
• Creates unequal access to state-mandated curriculum requirements

EFA funds are public dollars intended to follow the child, not the school type.

7️⃣ Bottom Line

If this proposal passes:
• Private school EFA kids get full PE, sports, coaching, facilities, electives, and more.
• Homeschool EFA kids get zero access to those same educational experiences.

This is illegal under:
• Arkansas Constitution
• U.S. Constitution
• LEARNS Act
• State administrative law
• Decades of Arkansas education equity rulings

A court would likely strike this restriction down.

💬 What Parents Can Say to Legislators

"EFA funds must be applied fairly. You cannot give private school EFA students full access to PE and athletics while banning homeschool students from using their EFA funds for the exact same state-required educational activities. This violates equal protection, the LEARNS Act, and Arkansas' duty to provide an equitable education to all children."

Thank you.

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

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For instance, the Lake View decision only applies to the adequacy of funding traditional public school districts. 364 Ark. 398 (2005). The comments asserting the draft rule is arbitrary and capricious borrows a legal term applicable to the decisions of administrative and judicial tribunals. The comment also asserts that the rulemaking was ultra vires. That is that the department lacked the authority to promulgate these rules.

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Commenter Name: Andrew Schwerin, Homeschooler, 12/3/2025

Comments: As a homeschooler, it takes only a little time and money to teach kids how to read and write, and learn some science and history.

When I grew up I played Little League baseball, and we had recesses playing many of the kids' games like Capture the Flag, and Kickball, and Dodgeball.

That sports experience was vital in me becoming a team player throughout my life - working with other towards a common goal - whether its managing a work crew, going on a hiking trip, making decisions at board meeting, or raising a family.

As a small farm, its a challenge to make the time to bring kids to an organized sport, which are sparse around here - but that's a sacrifice we have to make in our schooling choice. The least that can be done is have some expenses covered. More reasonable would be to have one of the parents' time covered, just as a public school would have paid coaches and bus drivers for practices and games.

Andrew Schwerin
Eureka Springs, AR

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

A homeschool student is not prohibited from participating in competitive sports and may do so through a program outside of a public school or at his or her resident public school under A.C.A. § 6-15-509 commonly referred to as the Tim Tebow law.

Commenter Name: Summer Swaim, Rogers Public Schools, K-12 Dyslexia Specialist, 6/10/2024

Comments: I am writing as an Arkansas parent who is grateful for the Educational Freedom Account (EFA) program and the expanded opportunities it provides for families. I am concerned about the proposal to remove team sports from approved EFA expenses, and I respectfully ask that you reconsider this change.

According to the official EFA rules, the program's purpose is "to provide Arkansas families with more educational options for their children as they seek educational solutions and curricula that fit the needs of their families." This intentionally broad language reflects the vision of the LEARNS Act: empowering parents to choose the educational tools, environments, and experiences necessary to meet the needs of their children.

Team sports directly support this statutory purpose. In Arkansas public schools, sports are part of the educational experience—they provide physical-education instruction, ledership development, teamwork skills, character formation, discipline, social-emotional development, and opportunities that directly contribute to a child's overall educational growth.

Excluding only certain sports—while allowing other physical-education expenses—creates an arbitrary distinction that has no clear educational rationale. If physical education is recognized as an educational need (and it is), then prohibiting structured team sports but permitting other

physical-education activities is inconsistent and unsupported by any clear statutory or educational justification.

Additionally, the EFA program already includes a strict annual spending cap, which prevents misuse or excessive spending. Because of this cap, families are not able to "overspend" on sports or any single category. The cap itself provides all necessary fiscal protection without needing to selectively ban certain activities. Selective exclusion of specific sports is therefore unnecessary and does not serve any clear educational or financial purpose.

It is also important to note that other states with ESA-style programs allow team sports as part of their recognized educational expenses:

• Indiana's INESA allows school-based sports, including baseball, soccer, basketball, and track.

• Arizona's ESA program includes athletic programs and structured PE activities.

• Florida's Family Empowerment Scholarship explicitly allows sports lessons, team fees, and competitions.

These programs recognize what Arkansas has always known—sports are educational. They support academic performance, physical health, teamwork, confidence, resilience, and whole-child development.

Removing team sports from EFA eligibility would restrict parental choice, narrow educational options, and conflict with the stated purpose of the EFA program. It would also introduce an arbitrary policy distinction with no clear educational, legal, or fiscal justification—all while Arkansas public-school students continue to receive team sports as part of their educational experience.

For these reasons, I respectfully urge you to keep team sports eligible within the EFA program so that Arkansas families may continue selecting the educational experiences that best meet their children's needs.

Thank you for your time and your dedication to Arkansas families.

Lindsay Horner

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

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Commenter Name: Raegon Barns, 12/3/2025, 7:45 AM

Comments: I have already provided my personal plea—now here is my legal one.

I. QUESTION PRESENTED

Whether the State of Arkansas may, consistent with the U.S. Constitution, Arkansas Constitution, Arkansas LEARNS Act, and administrative law principles, eliminate all Educational Freedom Account (EFA) funding for physical education (PE), athletics, sports teams, coaching, electives, and related physical-development programs solely for homeschool EFA students, while allowing private school EFA students to continue receiving full coverage for the identical services.

II. BRIEF ANSWER

No.

The proposed restrictions are legally indefensible. They violate:

1. Equal Protection under the Arkansas Constitution and Fourteenth Amendment by creating two classes of EFA students and arbitrarily denying one group access to educational opportunities provided to the other.

2. The LEARNS Act's statutory structure, which explicitly permits EFA funds to cover PE, athletics, extracurriculars, and related educational services for all EFA students.

3. Administrative law principles prohibiting arbitrary, capricious, and discriminatory rulemaking.

4. Parents' substantive due process right to direct their children's education without state-imposed penalties.

5. The Arkansas Constitution's requirement for equitable and adequate educational opportunity for all students.

The state's proposal would collapse under judicial review.

III. FACTUAL BACKGROUND

1. The LEARNS Act establishes universal Educational Freedom Accounts (EFAs) that follow the student and may be used for a broad array of instructional and supplemental educational

services—including PE, sports teams, coaching, arts, music, electives, educational travel, and more.

2. Private school EFA students are permitted full coverage for PE, athletics, facilities use, specialized coaching, team travel, uniforms, and related expenses as part of the educational services provided by private schools.

3. Homeschool EFA students, beginning in 2025, were restricted to using no more than 25% of their annual EFA funds on PE and athletic-related expenses. Families report substantial hardship in meeting Arkansas physical education standards under this cap.

4. The Legislature now proposes a complete elimination of PE- and sports-related EFA spending for homeschool students, while maintaining full access for private school students under the same state-funded program.

5. Arkansas physical education standards require instruction in motor skills, physical literacy, fitness development, teamwork skills, movement competencies, and sports-related activities. Homeschool students must still demonstrate educational adequacy in these areas.

IV. DISCUSSION

A. Equal Protection Violation

1. Homeschool and private school EFA students are "similarly situated."

Both groups:

- Receive state-funded EFAs under the same statutory program.
- Are subject to Arkansas compulsory education laws.
- Must satisfy Arkansas PE standards.
- Use EFAs to access required educational content.

The State cannot lawfully classify these children into two unequal recipient groups without a legitimate, evidence-based rationale.

2. Arkansas Equal Protection is robust.

Ark. Const. art. II, §§ 2, 3, and 18 prohibit the Legislature from granting privileges to one class of citizens that are denied to another similarly situated class.

Here:

- Private school EFA students receive complete access to state-funded PE and athletics.

- Homeschool EFA students would receive none.

This disparate treatment serves no legitimate governmental purpose.

3. Fails even rational basis review.

The State must identify a rational connection between its classification and a legitimate state interest.

Possible justifications—administrative complexity, cost concerns, or assumptions about homeschool oversight—do not justify a total ban. A blanket elimination is grossly overbroad and unsupported by evidence.

Courts routinely strike such classifications where they are based on:

- Administrative convenience,
- Speculative concerns,
- Negative stereotypes about a group.

B. Violations of Arkansas's Constitutional Duty of Educational Equity

The Lake View School District v. Huckabee decisions establish that Arkansas must deliver an adequate and equitable education to all students.

Removing PE funding for homeschoolers while maintaining it for private schools undermines this duty in two ways:

1. Equity violation: Students educated in one setting receive a fuller publicly funded educational program than those in another.
2. Adequacy violation: Homeschool students are still required to demonstrate mastery of PE standards without access to the resources needed to attain them.

The State cannot set up a dual-tier education system within its own statutory funding program.

C. Statutory Violation: The LEARNS Act Does Not Permit Differential Treatment

1. EFAs are student-centered, not school-centered

The Act distributes funds per student, not per school type, and enumerates eligible expenses—including extracurriculars, PE, athletics, coaching, and electives—without distinguishing between private and homeschool students.

2. A regulation or appropriation rider cannot contradict the statute.

If the Legislature or ADE attempts to reclassify PE and athletics as "non-educational" only for homeschool families:

- This exceeds statutory authority (ultra vires).
- It contradicts the express language of the statute.
- It violates principles of consistent statutory implementation.

The agency cannot change the meaning of a statute by rule.

D. Administrative Law: Arbitrary and Capricious Rulemaking

A rule is unlawful if it:

- Lacks factual support,
- Is internally inconsistent, or
- Departs from past policy without reason.

Here:

- No evidence of disproportionate abuse or cost exists.
- No evidence shows that PE is less educational for homeschoolers.
- No factual justification is offered for a total ban.
- Arkansas PE standards require activities (movement skills, fitness training, sports competencies) that necessitate instruction and facilities access.

A rule that imposes a requirement (PE mastery) while simultaneously stripping funding to meet that requirement is inherently arbitrary.

E. Substantive Due Process Violation: Burdening Parental Educational Choice

The Supreme Court recognizes a fundamental parental right to direct children's education (Meyer, Pierce, Troxel).

The State may not:

- Offer public educational funds equally to all students,

- Then penalize families who choose homeschooling by stripping access to core educational components available to private school families.

This creates an unconstitutional burden on the exercise of educational autonomy.

F. Public Purpose and Uniform Expenditure Requirements

Arkansas constitutional principles require:

- Equal treatment of similarly situated public program beneficiaries,
- Non-discriminatory allocation of state education funds.

By providing full PE funding for private school EFA students but none for homeschool EFA students, the State violates the requirement that public funds be distributed according to a consistent, neutral, and educationally related rationale.

V. LITIGATION POSTURE & REMEDIES

Strong causes of action include:

1. Declaratory judgment (Ark. Declaratory Judgment Act)
2. Injunction halting enforcement of the restriction
3. State constitutional claims
4. Federal equal protection claim
5. Statutory challenge for ultra vires action
6. Administrative Procedure Act challenge (arbitrary and capricious rulemaking)

Possible remedies:

- Preliminary injunction restoring equal EFA access for homeschool students.
- Permanent injunction prohibiting discriminatory funding practices.
- Order compelling ADE to apply EFA eligibility criteria uniformly.
- Attorney's fees in applicable circumstances.

Given the clarity of the inequity and the strength of Arkansas's educational equity jurisprudence, homeschool families would likely prevail.

VI. CONCLUSION

The proposed elimination of PE and athletics funding for homeschool EFA students violates the U.S. Constitution, Arkansas Constitution, the LEARNS Act, and basic administrative law principles. It creates two classes of similarly situated students with no legal justification. The proposal would likely be struck down by Arkansas courts.

Homeschool families have strong constitutional, statutory, and equitable grounds for immediate legal challenge. I would strongly urge you not to move forward with these proposed changes.

Thanks!

Raegon Barnes
479.531.0849

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

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Regarding Arkansas Constitution's requirement adequate educational opportunity for all students, Article XIV §§ 1 & 2, the requirements of these provisions are fulfilled through the public school

system. A parent who chooses to homeschool his or her child has elected to be responsible for his or her child's education. The EFA program is designed to support the parent with this endeavor. If a parent feels that homeschooling does not meet his or her child's needs, the parent retains the option to return his or her child to public schools at which point they will enjoy the benefits of Article XIV §§ 1 & 2.

Commenter Name: John R. Bryan, Parent, 12/3/2025

Comments: I am writing to express my concern about the draft rules change regarding the exclusion of team or club sports from eligible expenses for homeschool families.

If my child were to attend public school, I understand that some expenses would be incurred by me, but the bulk of the cost of him playing sports would be covered by the school. Coaching staff salaries, transportation to and from games, the facilities in which the games are played, and even some equipment and uniform expenses. It is not unreasonable for me to choose to allocate some of his EFA funds to cover some of the similar costs associated with team sports.

Team sports are an important part of a child's education, and I urge you to reconsider this exclusion. Our children benefit immensely from team sports and should not be penalized for choosing a homeschool education.

Thank you.

John R. Bryan

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

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Commenter Name: Michele Rowland, Parent,12/3/2025

Comments: Bigger cities are charging exorbitant fees for a child to play league sports. I'm talking upwards of $90+ for 1 child. Then they put in scholarship type funding, buy now pay later options, discounts for multiple children because it's so damn expensive. Our children can't go to gyms due

to age restrictions for some. You have to be over 14 in a lot of facilities. City organizations such as the boys/girls clubs need expansion and more funding so that there's not divisions amongst leagues or kids being divided into other programs due to age and therefore costs increasing. Russellville has been the WORST about passing the $ onto families bcz they wanna spend millions on new sports complexes with turf and families are left to foot the bill for it. Baseball diamonds now have turf in Russellville. It's HORRIBLE! Kids are getting injured more on the turf than on the grass! It's also bad for eyesight bcz the sun beats off of it causing blindness at times. There's a HUGE picture to be considered before they decide what gets paid and not paid. I can agree that there needs to be clarity about Travel Ball teams and city league teams EFA eligibility. Travel teams can cost 100s of dollars in travel costs, uniforms, lodging, games(including umpire pay), tournament fees. I'm not saying all of that could be paid by EFA funds. I'm saying just like y'all that Travel teams are more of a Hobby and less about just staying physically active which can be achieved by playing in area leagues alone. Families can still find other ways to maintain their child's skill through private training which could possibly be an EFA vendor. Travel ball is extensive. The child definitely gets more, but it's also mentally challenging and more intensive. Due to travel needs it could possibly interfere with education needs which is why it needs to remain to be seen as a hobby and less as an option for extra curricular or physical education option. I believe EFA funding should be used more for area leagues, less public or private school sports as most schools provide their students with their needs outside of shoes and socks, and definitely eliminate travel or elite team EFA funding. That all being said…all of this can led to review of field trips and memberships that don't serve an educational purpose whether short term or long term. So like I said before there's a BIGGER picture when deciding or reviewing this. It can in my opinion cause a domino effect within the program.

Michele Rowland

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

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Commenter Name: Sydney Waddle, 12/2/2025

Comments: Dear ADE Rules Committee,

I am writing to oppose the proposed rule that would prevent Education Freedom Account (EFA) funds from being used for team or club sports. This change conflicts with the Arkansas Physical Education Standards, which emphasize teamwork, cooperation, movement skills, strategy, and personal fitness—all of which are directly developed through sports.

Standards link: https://dese.ade.arkansas.gov/Files/20201209134403_ADE_0119-001.HealthDocument.J.pdf <https://dese.ade.arkansas.gov/Files/20201209134403_ADE_0119-001.HealthDocument.J.pdf>

Homeschool families are already limited by a 25% annual cap on extracurriculars. Adding additional restrictions does not improve oversight; it simply removes a high-quality, standards-aligned option for physical education.

Public school students benefit from school-supported athletics that meet these same learning goals. Homeschool families should retain the flexibility to do the same.

Please reconsider this restriction and allow EFA funds to continue supporting sports participation.

Thank you for your time.

Sincerely,

Sydney Waddle
417-499-3125

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

A homeschool student is not prohibited from participating in competitive sports and may do so through a program outside of a public school or at his or her resident public school under A.C.A. § 6-15-509 commonly referred to as the Tim Tebow law.

Regarding the comment related to the Arkansas Physical Education Standards, these standards apply only to public schools.

Commenter Name: Amanda Farris, Homeschool Parent, 12/2/2025

Comments: Hi-

We are a homeschool family who is utilizing an EFA to further our education. We are grateful for the support in educational freedom that the state of Arkansas has granted us.

I wanted to send in a thought on the draft of the possible rule change for EFA funds and sports.

I think it is beneficial for EFA funds to be used for recreational sports and activities for homeschooled students. Physical education is extremely important in the development of children and teens. Physical activity and recreation has only positive effects and benefits. The money should be allowed to be used towards those things. To make sure it is used appropriately, putting a cap or percentage of the amount of funds that could be used for that per year would be fair.

Public schools are able to spend money on sports and activities in the way of uniforms, supplies, massive buildings, travel in buses, food for athletes, athletic training gear, equipment and game supplies for physical education, and many more categories that go towards sports/activities.

Some schools have put policies in place that homeschool students in the grades K-6 can not participate in classes at the school. (Example: Athletics in grades K-6 and PE) Therefore, it is beneficial to the homeschooled student to be able to participate in forms of physical education, such as recreational sports leagues.

I urge you to allow EFA funds to be used for those types of activities that are beneficial to students.

Thank you for taking the time to read this email,
Amanda Farris

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

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Commenter Name: Lisa Franklin, Parent, 12/2/2025

Comments: I am writing as an Arkansas parent who is grateful for the Educational Freedom Account (EFA) program and the expanded opportunities it provides for families. I am concerned about the proposal to remove team sports from approved EFA expenses, and I respectfully ask that you reconsider this change.

According to the official EFA rules, the program's purpose is "to provide Arkansas families with more educational options for their children as they seek educational solutions and curricula that fit the needs of their families." This intentionally broad language reflects the vision of the LEARNS Act: empowering parents to choose the educational tools, environments, and experiences necessary to meet the needs of their children.

Team sports directly support this statutory purpose. In Arkansas public schools, sports are part of the educational experience—they provide physical-education instruction, ledership development, teamwork skills, character formation, discipline, social-emotional development, and opportunities that directly contribute to a child's overall educational growth.

Excluding only certain sports—while allowing other physical-education expenses—creates an arbitrary distinction that has no clear educational rationale. If physical education is recognized as an educational need (and it is), then prohibiting structured team sports but permitting other physical-education activities is inconsistent and unsupported by any clear statutory or educational justification.

Additionally, the EFA program already includes a strict annual spending cap, which prevents misuse or excessive spending. Because of this cap, families are not able to "overspend" on sports or any single category. The cap itself provides all necessary fiscal protection without needing to selectively ban certain activities. Selective exclusion of specific sports is therefore unnecessary and does not serve any clear educational or financial purpose.

It is also important to note that other states with ESA-style programs allow team sports as part of their recognized educational expenses:

• Indiana's INESA allows school-based sports, including baseball, soccer, basketball, and track.

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• Florida's Family Empowerment Scholarship explicitly allows sports lessons, team fees, and competitions.

These programs recognize what Arkansas has always known—sports are educational. They support academic performance, physical health, teamwork, confidence, resilience, and whole-child development.

Removing team sports from EFA eligibility would restrict parental choice, narrow educational options, and conflict with the stated purpose of the EFA program. It would also introduce an arbitrary policy distinction with no clear educational, legal, or fiscal justification—all while Arkansas public-school students continue to receive team sports as part of their educational experience.

For these reasons, I respectfully urge you to keep team sports eligible within the EFA program so that Arkansas families may continue selecting the educational experiences that best meet their children's needs.

Thank you for your time and your dedication to Arkansas families.

Lisa Franklin

But God demonstrates His own love for us in this: While we were still sinners, Christ died for us. Romans 5:8

Sent from my iPhone

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Commenter Name: Aimee Dyson, Parent, 12/2/2025

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about the proposal to remove team sports from approved EFA expenses, and I respectfully ask that you reconsider this change.

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For these reasons, I respectfully urge you to keep team sports eligible within the EFA program so that Arkansas families may continue selecting the educational experiences that best meet their children's needs.

Thank you for your time and your dedication to Arkansas families.

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Commenter Name: Jessica Barnes, 12/2/2025

Comments: Homeschoolers in Arkansas should have all available options for physical education available to them, including sports: homeschool team, public school team, private school team, recreational team, or travel team. Homeschooled student athletes should be able to select an option that best meets their needs. We already have a monetary cap ($1716). That's more than enough limits.

Public schools do not have any caps on per athlete spending. Many public school sports teams are spending well in excess of $1716 per athlete while traveling for games in and outside of Arkansas. For example, Little Rock Central's basketball team attends at least three out of state tournaments. One of those tournaments is in Anchorage, Alaska. These students are given the privilege to

participate in elite tournaments with all expenses paid (travel, lodging, and meals). There are many reasons a homeschooled student would need to play for a travel team. Despite laws to the contrary, many public schools still exclude homeschoolers out right or through processes that eventually led the athlete to give up seeking that option. In many communities in Arkansas, if the public school isn't an option the only option remaining is the more expensive travel team.

Further, homeschool athletes should be able to use their travel allowance ($1716) to expense travel to games including out of state games. Again, this is the norm in public schools. All public schools transport their athletes to games. I'm unclear how this standard allowing parents to expense travel to practices but not to games even makes sense in the world of Arkansas school athletics. It is yet another standard intentionally set to prop up public school athletes at the expense of their homeschool counterparts. The parents of Little Rock Central's basketball team do not pay for their athlete to travel to games especially their games in Oklahoma City, Mizzou, Kansas City, or Anchorage. Cabot Cheer travels to Tennessee.

Homeschoolers receive EFA funds to level the playing field between them and their public school counterparts. While public school programs pay for athletes' travel to games all over the state and attend expensive out of state tournaments, homeschoolers should at the minimum be afforded the use of the their full PE (and travel) allowance as they see fit. Homeschooling is not public schooling at home. Homeschoolers using EFA funds to play sports should be afforded the fullest amount of autonomy allowed under the law.

In a state where obesity levels are high and nearly all health outcomes are low, all students should be encouraged to participate in physical education activities including organized sports to the best of their ability.

Thank you,

Jessica Barnes

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

A homeschool student is not prohibited from participating in competitive sports and may do so through a program outside of a public school or at his or her resident public school under A.C.A. § 6-15-509 commonly referred to as the Tim Tebow law.

Commenter Name: lilarkansasbear@gmail.com, Parent, 12/2/2025

Comments: I am writing as an Arkansas parent who is grateful for the Educational Freedom Account (EFA) program and the expanded opportunities it provides for families. I am concerned about the proposal to remove team sports from approved EFA expenses, and I respectfully ask that you reconsider this change.

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Arkansas public-school students continue to receive team sports as part of their educational experience.

For these reasons, I respectfully urge you to keep team sports eligible within the EFA program so that Arkansas families may continue selecting the educational experiences that best meet their children's needs.

Thank you for your time and your dedication to Arkansas families.

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Commenter Name: Megan Stoudt, 12/2/2025

Comments: Hello -

To whom it may concern, team sports are a vital part of a student's upbringing and schooling. If any other public school child was to play a sport, they can easily do so without having to jump through hoops. Please do not do away with funding for these extremely beneficial activities for children.

Thank you,

Megan Stoudt

Sent from my iPhone

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

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Commenter Name: Jasper Klatt, Student, 12/2/2025 (Public Comment Hearing)

Comments: I'm currently a junior at U of A Little Rock. When the LEARNS Act was pasted I was a senior at a public high school.

As someone who grew up in the home in the public school system I've seen first-hand the harm our Legislature has done to it I feel morally obligated to speak out.

It's absolutely outrageous that the legislature. taxpayer knowledge should have questions.

So, it's absolutely outrageous that this legislature uses taxpayer dollars to fund private institutions through school choice vouchers.

Not only are these institutions not beholden to the same standards as public institutions.

But these vouchers take directly from the districts who need funding the most.

We are abandoning our underfunded school districts in favor of private institutions who are often well-funded.

Before the addition of these vouchers, and in doing so, we are failing Arkansas educators and students.

Especially those in rural areas. The LEARNS Act may have raised base pay for teachers, but it did not fully fund this raise, leaving districts who did not have the resources to spare out to dry.

Our schools and our children deserve better than the dumpster fire of an Act that has been pushed out for the benefit not of them, but to advance our governor's political agenda. I implore our legislators to do the right thing by our educators and our students.

Division Response: Comment considered, no changes made. The comment opposes the statutory requirements of the program established in A.C.A. § 6-18-2501 et seq. and implemented by this rule. Consequently, the comment's concerns are outside the scope of rulemaking.

Commenter Name: Brent Sharp, Teacher, 12/2/2025 (Public Comment Hearing)

Comments: My name is Brent Sharp. I am a public school teacher. I'm, however, not representing my school district, so I'm representing only myself.

The 1925 Supreme Court case, Pierce versus Society of Sisters was a seminal court case at the time, and it established the right of parents to choose their own educational preference for their children.

Specifically, the State of Oregon had dictated that all children between ages 8 and 16 were required to attend public schools. This went… the Society of Sisters of Private Catholic School and Hill Military Academy sued and eventually took their case to the Supreme Court where the court said that children are not mere creatures of the state.

The educational funds act is a fulfillment of this dictate from the court 100 years ago.

The Educational Funds Act allows parents the full choice, which they've been previously.

Denied simply by economic circumstances. to make their choice.

In the absence of the Educational Fund Act, and in the absence of school choice.

We had once again reduced children to mere creatures of the state, the very thing that the Supreme Court prohibited 100 years ago. That parents were not free to make their own decisions, that parents were required to attend or send their children to attend based on where they lived and where they preferred their children to attend.

The Educational Funds Act restores the spirit as well as the law of this decision that the court gave 100 years ago, which we should have been doing all along.

Um, and as someone who has 15 years experience in public schools, am a fully licensed teacher with the State of Arkansas, and a master's degree in education from UALR. I want you to know that I believe that this is absolutely the correct thing.

To do to provide students with choice. to attend a parent's choice that they can send their children to the school, which they believe best serves their students' needs.

Division Response: Comment considered, no changes made.

Commenter Name: Rebecca Holt Emitt, 12/2/2025

Comments: I am writing as an Arkansas parent who is grateful for the Educational Freedom Account (EFA) program and the expanded opportunities it provides for families. I am concerned about the proposal to remove team sports from approved EFA expenses, and I respectfully ask that you reconsider this change.

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Commenter Name: Anastasia Johnson, Parent, 12/2/2025

Comments: Dear ADE,

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to remove team sports from approved EFA expenses, and I respectfully ask that you reconsider this change.

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For these reasons, I respectfully urge you to keep team sports eligible within the EFA program so that Arkansas families may continue selecting the educational experiences that best meet their children's needs.

Thank you for your time and your dedication to Arkansas families. I am happy to sit down and have a discussion in person as well.

Sincerely,

Anastasia Johnson
Conway, Arkansas

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Commenter Name: Myranda Williams, Parent, 12/2/2025

Comments: Keeping kids active and engaged while homeschooling can be a challenge. Obesity is such a huge problem in our country and getting kids active can be expensive. Especially during the colder months. Not everyone has the funds to put their kids in sports. At least with kids that are still in public school get recess two times a day and if it's too cold, they usually get to play in

the gym.. public school is just not an option for us. Last year a kindergartener brought gun to school while I had a kindergartner. Luckily the kid didn't have any ill intentions but that was scary. Plus we are trying to led our kids to heaven so religion is a huge part of our lives. EFA kids are already super limited on physical activity. (physical activity needs to be enjoyable for them to create healthy habits with it later in life) They are also limited on how much per year can be spent on it. So who cares what team or sport its being used on. As long as it's not equipment or personal gear, it shouldn't be more limited. Schools get to spend their kids money on bigger equipment and gear and so forth..

thanks for reading my view!

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

A homeschool student is not prohibited from participating in competitive sports and may do so through a program outside of a public school or at his or her resident public school under A.C.A. § 6-15-509 commonly referred to as the Tim Tebow law.

Commenter Name: Genevieve Couch, 12/2/2025

Comments: Dear Rules Committee,

Please consider that homeschool students in Arkansas should have all available options for sports available to them: homeschool team, public school team, private school team, recreational team, or travel team. Homeschooled student athletes should be able to select an option that best meets their needs. We already have a monetary cap ($1716). That's a reasonable limit. Public schools do not have any caps on per athlete spending. Many public school sports teams are spending well in excess of $1716 per athlete while traveling for games in and outside of Arkansas. For example, Little Rock Central's basketball team attends at least three out of state tournaments. One of those tournaments is in Anchorage, Alaska. (We can not get reimbursement on any out of state travel.) These students are given the privilege to participate in elite tournaments with all expenses paid (travel, lodging, and meals). There are many reasons a homeschooled student would need to play for a travel team. Despite laws to the contrary, many public schools still exclude homeschoolers out right or through processes that eventually led the athlete to give up seeking that option. In many rural communities in Arkansas, if the public school isn't an option the only option remaining is the more expensive travel team.

Further, homeschool athletes should be able to use their travel allowance ($1716) to expense travel to games including out of state games. Again, this is the norm in public schools. All public schools transport their athletes to games. The parents of Little Rock Central's basketball team do not pay for their athlete to travel to games especially their games in Oklahoma City, Mizzou, Kansas City, or Anchorage. Cabot Cheer travels to Tennessee.

Homeschoolers receive EFA funds to level the playing field between them and their public school counterparts. While public school programs pay for athletes' travel to games all over the state and attend expensive out of state tournaments, homeschoolers should at the minimum be afforded the use of the their full PE (and travel) allowance as they see fit. Homeschooling is not public schooling at home. Homeschoolers using EFA funds to play sports should be afforded the fullest amount of autonomy allowed under the law.

Respectfully,
Genevieve Couch

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

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Commenter Name: Kyle McKean, 12/2/2025

Comments: Dear Arkansas Department of Education,

I am writing to express strong opposition to the proposed exclusion of team sports from extracurricular activity funding guidelines.

Discriminatory and Inequitable: Public schools receive full funding for team sports programs. Team sports are a cornerstone of the public school system—football, basketball, baseball, soccer, and other team athletics are not only funded but celebrated as integral to student development and school identity. Excluding team sports from homeschool extracurricular funding creates a two-tier system that denies homeschool families equal access to the same athletic opportunities provided to their public school peers. This is fundamentally unfair and discriminatory.

Arbitrary and Inconsistent Policy: The distinctions being drawn are indefensible on multiple fronts.

First, under this proposal, equestrian activities would be covered while soccer and baseball would not. There is no meaningful difference between individual and team sports—both require the same level of commitment, training, travel, and competition.

Second, dance remains fully funded and yet does exactly what gymnastics does—competitions, training, specialized attire like leotards—but dance is classified as a fine art while gymnastics is not. This is purely a labeling distinction with no substantive difference.

Third, if ballet shoes and tap shoes are allowable expenses for dance, then soccer cleats and baseball gloves must also be permitted for team sports. The equipment standards are inconsistent and discriminatory.

These arbitrary classifications expose the illogic of the proposed exclusion.

Undermines Child Development and Health: Team sports provide essential benefits for physical health, character development, teamwork, and ledership—the same benefits public schools recognize by making athletics central to their programs. In a state with one of the highest childhood obesity rates in the nation, we should be expanding access to athletics, not creating barriers.

Unnecessary Additional Restriction: The current 25% cap on extracurricular activities already limits spending. Adding this exclusion serves no purpose except to further limit parental choice and deny homeschool students the same opportunities their public school counterparts receive.

This proposal should be rejected. Homeschool families deserve the same athletic opportunities that are standard in every public school across Arkansas.

Sincerely,
Kyle McKean

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

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Commenter Name: Lauren Maxwell, Parent, 12/2/2025

Comments: To whom it may concern,

It is my understanding that the proposed new rules regarding team sports for homeschoolers using EFA funds will REMOVE their ability to participate unless they pay for the activity and related costs out of their own pocket. When considering the Educational Freedom Accounts bill, please take into account that not only has homeschooling been proven time and time again to be very beneficial and much more successful for numerous children, but, the same benefits that a child reaps from participating in sports can also be obtained by those homeschooling in the same manner they can by public school students.

As a former public school student and participant in public school sports, I understand the character building and teamwork skills that come with participation in sports activities. (Not to mention the physical exercise they provide) Being able to use EFA funds with my two children that I am homeschooling has allowed them both to participate in REGULAR physical activities that have actually allowed their schooling experience overall to impove. Their focus is better during study time and they are getting physically and mentally stronger as well.

The Educational Freedom Accounts have changed our schooling experience DRASTICALLY this year in a LOT of ways but the highlight of all of those changes for my kids has definitely been the ability to participate in a new sport. If it weren't for those funds, we wouldn't have been able to enroll them both and pay for their uniforms. I distinctly remember in public schools having our uniforms and required equipment provided. If that hadn't been the case, my parents would not have been able to let my brothers and I all participate in sports as we desired.

Please consider the potential harm that will come from restricting EFA funds from being used to provide our children with the same opportunities their public schooled peers receive. We understand our decision to homeschool is our choice, however, we still pay our taxes that benefit the school district and it's students. Please continue allowing those tax payer dollars to be utilized to provide the same or similar opportunties to homeschooling children that the public schools use the same funds to provide. In a time where so many children are overweight and buried in technology, please allow sports to be available to every child- especially those participating in EFA funds who may not otherwise be able to afford the expense themselves.

Thank you so much for your time and consideration,

Lauren Maxwell
maxwellhomelearning@gmail.com

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn’t believe that’s the public school, by ensuring parents

have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

A homeschool student is not prohibited from participating in competitive sports and may do so through a program outside of a public school or at his or her resident public school under A.C.A. § 6-15-509 commonly referred to as the Tim Tebow law.

Commenter Name: Lisa Marler, 12/2/2025

Comments: To whom it may concern,

Homeschoolers in Arkansas should have all available options for sports available to them: homeschool team, public school team, private school team, recreational team, or travel team. Homeschooled student athletes should be able to select an option that best meets their needs.

There is already a monetary cap ($1716). Public schools do not have any caps on per athlete spending. Many public school sports teams are spending well in excess of $1716 per athlete while traveling for games in and outside of Arkansas. For example, Little Rock Central's basketball team attends at least three out of state tournaments. One of those tournaments is in Anchorage, Alaska. These students are given the privilege to participate in elite tournaments with all expenses paid (travel, lodging, and meals). These opportunities should be available to ALL student athletes.

There are many reasons a homeschooled student would need to play for a travel team. Despite laws to the contrary, many public and private schools still exclude homeschoolers out right or through processes that eventually led the athlete to give up seeking that option. In many rural communities in Arkansas, if the public school isn't an option the only option remaining is the more expensive travel team.

Further, homeschool athletes should be able to use their travel allowance ($1716) to expense travel to games including out of state games. Again, this is the norm in public schools. All public schools transport their athletes to games. I'm unclear how this standard allowing parents to expense travel to practices but not to games even makes sense in the world of Arkansas school athletics. It is yet another standard intentionally set to prop up public school athletes at the expense of their homeschool counterparts. The parents of Little Rock Central's basketball team do not pay for their athlete to travel to games, especially their games in Oklahoma City, Mizzou, Kansas City, or Anchorage. Cabot Cheer travels to Tennessee.

Homeschoolers receive EFA funds to level the playing field between them and their public school counterparts. While public school programs pay for athletes' travel to games all over the state and attend expensive out of state tournaments, homeschoolers should at the minimum be afforded the use of the their full PE (and travel) allowance as they see fit. Homeschooling is not public schooling at home. Homeschoolers using EFA funds to play sports should be afforded the fullest amount of autonomy allowed under the law. My friend's son's homeschool basketball team travels to Saint Louis, Monroe, Dallas, and Springfield. Their travel is not less worthy of athletic pursuit

than Little Rock Central's travel based on the mere fact that our athletes are homeschooled. In a state where obesity levels are high and nearly all health outcomes are low, ALL students should be encouraged to participate in physical education activities, including organized sports to the best of their ability.

Please reconsider these restrictions on student athletes just because they don't attend a public school. Give them the same opportunities as their peers.

Thank you,

Lisa Marler

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

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Commenter Name: Jazmine Roberts, 12/2/2025

Comments: To whom it may concern,

Homeschoolers should have the option to use their EFA funds for any sports option available to them: homeschool team, public school team, private school team, recreational team, or travel team. Every student's needs are different and they should be able to use their funds on whichever team/club sport options meet their needs. Currently there is a monetary cap of $1716 per athlete for extracurricular activities. I believe this is enough of a limitation. Public school children are allowed to play sports at little to no out of pocket cost to the parents.

The ADE Physical Education Standards say "In order for Arkansas students to graduate college & career ready, they must be actively-literate, critical thinkers, and engaged in the community." I believe team sports help students become "critical thinkers" and "engaged in the community". When my son has to think through a basketball or baseball play he's thinking critically, or when a play doesn't go as planned and he needs to readjust he is thinking critically. Being involved in the sports at the public school levels helps him be "engaged in the community." He meets people he would not otherwise know and gains the opportunities to help the community in ways I would never have thought of.

Also from the ADE Physical Education Standards "In order to be successful, students will also need a strong foundation of life skills - those intangible abilities that help people interact with others, communicate well, and make positive contributions in the workplace and beyond." I believe team/club sports play a vital role in this aspect, particularly students with no siblings. My son has learned how to work as a team through basketball, football, and baseball. These sports also require him to be able to communicate well with his teammates and coaches. I firmly believe that students who are active in sports/clubs/extracurricular activities generally make more positive contributions to the community versus students who do not have this option. Sports make you resilient and I've never seen any "lazy" (for lack of better word) students that were really dedicated to their chosen extra curricular activity.

Both of my students have greatly benefited from the ability to use their EFA fund for extra-curricular activities. We live in rural AR and because of the consolidations that happened in the early 2000s our community doesn't have a public school anymore. The private school in our community doesn't offer the sports my kids enjoy playing and we live anywhere from 10 to 20 miles from all of the local public schools. The travel to practices and games, the registration costs, and equipment cost really adds up and puts a strain on our budget - especially since we are a one income family so that I can stay home and homeschool our children. The funds have allowed us the flexibility to be able to let them enjoy a few extra curricular activities. These activities allow my students to interact with students from a variety of backgrounds, it keeps them active and healthy, they learn skills I could not teach them at home, and sports build their character in multiple ways.

I also believe homeschool students should be allowed to use their funds for travel to games/competitions. This is the norm for public schools.

Homeschoolers receive these EFA funds to level the playing field between them and their public school counterparts. I believe homeschoolers should be able to use their funds (with the cap in place) to best fit the students' needs. I would rather see tax dollars paying for students to do something active and healthy versus letting the students who will not be able to play if this option is taken away sit on a couch and play video games. In a state where obesity levels are high all students should be afforded the opportunity to participate in physical education activities including organized sports in whichever way works best for each student.

Thank you for your time,

Jazmine Roberts

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents

have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

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Commenter Name: Clara Miller, 12/2/2025

Comments: Please do not remove team sports as part of the extracurricular activities approved by EFA funds.

Allowing Arkansas EFA funds to cover team sports as an extracurricular activity is not only fair, but also strategically beneficial for students, families, and the state's long-term educational goals.

1. Team Sports Advance Core Educational Outcomes

Extracurricular athletics are not merely recreational—they foster skills traditionally recognized as central to a well-rounded education. Team sports build discipline, teamwork, time management, ledership, and resilience. These are the same outcomes Arkansas promotes in public school education. If the purpose of state funding for homeschoolers is to ensure access to meaningful educational experiences, excluding team sports contradicts that intent.

2. Homeschool Students Contribute to the Same Tax Base

Arkansas families who homeschool still pay the same state taxes that support public school extracurricular programs. Restricting their educational funds from being used on team sports effectively requires them to pay twice: once for the public system they don't fully utilize, and again out-of-pocket for equivalent opportunities. Allowing EFA funds to cover sports restores fairness and equity in how taxpayer dollars benefit all Arkansas children. Equipment necessary to participate in team sports should also be covered.

3. Public Policy Should Promote Healthy Youth Development

Arkansas, like many states, faces growing concerns about youth health, screen use, and physical inactivity. Team sports are a proven safeguard against these issues, providing structured exercise, social connection, and mentorship. By enabling homeschool funding to cover athletic participation the state promotes healthier outcomes at minimal additional cost.

4. Homeschool Funding that Includes Sports Strengthens Community Ties

One critique of homeschooling is that it may limit a child's social exposure. Allowing state-funded participation in team sports directly addresses this concern by integrating homeschool students with peers in shared activities. This improves community cohesion, helps students build diverse

friendships, and ensures homeschoolers remain connected to broader educational and social networks.

There is already a cap on the amount of money that can be spent on extra curricular activities. This cap is sufficient to prevent excessive spending of educational funds on sports. Any activity or sport (individual or team) that promotes physical activity should be encouraged and covered by EFA funds.

Thank you for your consideration,

Clara Miller

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

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Commenter Name: Jayna Richardson, 12/2/2025

Comments: I'd like to take a moment to express my concern about the possibility of sports being excluded from EFA funding. My daughter joined a club volleyball team for the first time this season. The club dues are very expensive, especially for our limited budget. But my daughter is incredibly talented, and being on a competitive traveling team will allow her to grow in her skills and perhaps even give her an opportunity to pursue volleyball post-high-school if she desires. Public schools receive plenty of funding for athletics. We're not asking for much. We already have a cap for our extracurricular expenses. Please don't take away what little funding is currently in place to help homeschoolers have equal opportunities to develop their skills as athletes.

Sincerely,
Jayna Richardson

Sent from my iPhone

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports

which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

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Commenter Name: Marin Miller, Educator and Homeschool Parent, 12/2/2025

Comments: I was a certified educator for Bentonville Public Schools for 9 years, prior to having my own children (whom are now being homeschooled in the first and fourth grades). I wanted to share my unique perspective on this situation based on my experience teaching in public school and now navigating the world of home education.

Coming from the public school system, I am no stranger to dealing with bureaucratic red tape- especially as it relates to funding. And rightfully so- we should take the use of taxpayer funds seriously, and categorical approvals should be made with thoughtful deliberation of their value and relevance to both a well-rounded education and to the Standards/Frameworks which have been set forth to guide instruction in the State of Arkansas.

This is where my confusion comes in regarding the potential exclusion of team sports from EFA funding. Team sports better replicate the traditional "Physical Education" experience of public schools- and better address the Arkansas Standards for Physical Education- than many other approved physical education categories, such as dance, gymnastics, or martial arts. For students who are exclusively homeschooled (i.e. do not attend private school, a microschool, co-ops, etc.), team sports provide an invaluable opportunity to work collaboratively with diverse peers, develop social connections, receive feedback and make adjustments based on that feedback, and to practice discipline and self-control in a group setting. These are skills that are invaluable for life and necessary for a comprehensive education. All of that aside, I can't think of a better option that can single-handedly address so many of the Physical Education Standards as set forth by the ADE.

For reference, the following summaries were extracted from the ADE Physical Education Standards in regards to the overarching physical milestones for each grade level:

Grade K-2: "By the end of Grade 2, a typical student will understand and demonstrate emerging locomotor, non-locomotor and manipulative skills needed to perform a variety of activities . These activities include weight transfer and travel, executing movement patterns such as tossing and catching objects, and maneuvering through an obstacle course . He or she will be able to differentiate the personal space of self from the personal space of others when performing various activities . Traveling different pathways, at varying levels and speeds singly as well as in combination in such activities as chasing and fleeing, are important skills for students by the end

of Grade 2 . Students at this age should also be able to exhibit responsibility for personal and social behaviors such as following instructions, sharing equipment, accepting corrective feedback, and practicing safety in the physical education class. Ultimately, a student will demonstrate physical literacy through physical activity for health, enjoyment, challenge, self-expression, and/or social interaction."

Grade 3-5: "By the end of Grade 5, a typical student will be able to combine various motor skills and movement patterns needed to perform a variety of activities such as small-sided games and skills requiring accuracy to a target . The student is able to demonstrate emerging patterns of passing with hands and feet, volleying, traveling, striking with implements and determining the force, distance and height needed . Applying concepts, principles, strategies and tactics related to movement and performance are valuable skills for students to demonstrate by the end of Grade 5 . These include recognizing spatial needs, pathways, directions and speed for running and fleeing activities, analyzing situations, developing offensive and defensive strategies for various games, and recognizing what skills are needed for different games and activities . A Grade 5 students understands the concept of fitness and how physical activity enhances health as well as differentiating skill-related and health-related fitness . By the end of Grade 5, a student exhibits responsible personal and social behavior during physical activities, practices safety, and connects physical activity at school to physical activity in other settings."

Grade 6-8: "By the end of Grade 8, a typical student demonstrates proficiency in motor skills and movement patterns needed to perform a variety of physical activities . The student is able to identify and execute skills with correct fundamental techniques, integrate direction and speed while maintaining control of the body, differentiate offensive and defensive skills for various games and sports . Demonstrating correct basic techniques for at least two outdoor recreational activities is well within the abilities of a Grade 8 student . A Grade 8 student applies the concepts, principles, strategies and tactics related to movement and performance . These include transitioning between offense and defense, communicating with partners and teammates, and making adjustments regarding safety after evaluating weather and equipment . In addition, a Grade 8 student understands what is needed to achieve and maintain a healthy level of physical activity . The student recognizes factors that influence personal physical activity such aerobic and non-aerobic exercise . He or she can create a personal fitness plan that incorporates physical activity, good nutrition and strategies for dealing with stress, and discuss the benefits of physical, social, and emotional health . Grade 8 students exhibit responsible personal and social behavior by demonstrating safe and ethical behaviors, and providing encouragement and positive feedback to others when participating in physical activities."

For grades 9-12, the ADE addresses Standards for Physical Education by way of 4 specific courses, including one titled Athletics: "Athletics is a one-semester course designed to help students and athletes think differently about various aspects of training and competition, ultimately using these skills as they apply to sport, functioning in team environments, and most importantly to the other areas of their lives outside of athletics." and one titled Recreational Sports: "Recreational Sports is a one-semester course which includes a planned curriculum that provides content and learning experiences in basic motor skills and movement concepts as they apply to physical activity, lifetime sports, and recreational activities. Students will participate in activities that will increase

physical fitness levels and develop health practices that value physical activity and its contribution to lifelong fitness."

Additionally, we know that high school students in Arkansas have access to a variety of team sports and that the foundational funding which is provided to all schools by the State of Arkansas finances these opportunities. If foundational funding can be used for public school students' participation in team sports, then why should homeschoolers be denied that same opportunity when they are receiving those same foundational funds under the LEARNS Act? Isn't that the entire point of the EFA funds- so that parents may design a comprehensive education for their children without financial barriers?

I'm including the link to the ADE Physical Education Standards for your review of the individual standards, student learning objectives, and teacher guidance for achieving those objectives. I think you would find it difficult to separate most of these activities and objectives from team sports or to argue that team sports somehow fail to address these skills and concepts. To the contrary, I believe that it would be difficult to find a better setting that can address these objectives so comprehensively. (Physical Education Standards begin on page 53 of the document).

https://dese.ade.arkansas.gov/Files/20201209134403_ADE_0119-001.HealthDocument.J.pdf
<https://dese.ade.arkansas.gov/Files/20201209134403_ADE_0119-001.HealthDocument.J.pdf>

When I was teaching, I was given a yearly stipend to spend at my discretion in my classroom. Not unlike the EFA program, I was required to submit receipts to ensure that those funds were being used for approved educational purposes. Some of the items I purchased using those funds include: decorative items to increase the aesthetic appeal of my classroom, fabric to cover walls or tables, comfy chairs and beanbags to make my classroom feel warm and inviting, sports equipment to be incorporated into math and literacy games, scrapbook paper and craft supplies, consumable items such as ziploc bags and paper, and small toys and trinkets to put in my "treasure box" for behavioral rewards. In all of my years teaching, I never had a single item denied for purchase. I was trusted to use my funds at my own discretion to create an environment that was both welcoming and conducive to learning. And while I understand that there needs to be some level of oversight and limitation for parents who may want to take advantage of funding for their own benefit, I can't quite wrap my mind around the idea that team sports blurs that line or exists in any sort of gray area. Perhaps I am missing some key detail or element of this discussion which would prohibit sports from being included, and I'm open to hearing it if that is so.

Thank you for allowing me to pled my (our) case.

Thank you for your time,

Marin Miller

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of

the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

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Commenter Name: Marissa Whiddon

Comments: To whom it may concern,

Homeschoolers in Arkansas deserve access to the full range of athletic opportunities available in our state—whether that is a homeschool team, public school team, private school team, recreational league, or travel team. Families should be able to choose the option that best fits their student athlete's needs. We already have a strict monetary cap of $1,716, which is more than enough limitation. Public school programs face no such spending caps and regularly exceed this amount per athlete, especially when traveling to in-state and out-of-state games and tournaments.

For example, Little Rock Central's basketball program participates in at least three out-of-state tournaments each year, including one in Anchorage, Alaska. These student athletes receive full support—travel, lodging, and meals—at no personal expense. This is the norm across Arkansas public school athletics. Meanwhile, homeschoolers are often pushed out of public school team participation despite existing laws, whether through direct exclusion or administrative barriers. In many rural Arkansas communities, when the public school option is inaccessible, the only remaining option is a more expensive travel team.

Homeschool athletes should also be allowed to use their allotted $1,716 travel allowance for travel to games, including out-of-state competitions. Public school athletes have their game travel fully covered. The current rule—allowing parents to expense travel to practices but not travel to games—simply does not align with how athletics operate in Arkansas. Cabot Cheer travels to Tennessee. Little Rock Central travels to Oklahoma City, Missouri, Kansas City, and Anchorage. Those families are not asked to pay out-of-pocket for those trips.

EFA funds exist to level the playing field between homeschoolers and public school students. If public school programs routinely fund athletic travel across the state and beyond, then homeschool families should have the freedom to use their full PE and travel allowance according to their athlete's needs. Homeschooling is not public school at home, and homeschoolers who use EFA funds for athletics should be afforded the maximum autonomy the law allows.

My son's homeschool archery team regularly competes all over the state, and nationals in Kentucky. Their travel is no less legitimate or valuable than Little Rock Central's travel simply because these athletes learn at home. In a state with high obesity rates and poor overall health

outcomes, every student—regardless of educational setting—should be encouraged and supported in pursuing physical education and organized sports to the fullest extent possible.

Respectfully,

Melissa Whiddon

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

A homeschool student is not prohibited from participating in competitive sports and may do so through a program outside of a public school or at his or her resident public school under A.C.A. § 6-15-509 commonly referred to as the Tim Tebow law.

Commenter Name: Ariel Williams, Homeschool Advocate, 12/2/2025

Comments: Dear ADE,

I hope this message finds you well. As a passionate advocate for homeschooling in Arkansas, I believe it's time we ensure that homeschooled students have access to all available sports options. This includes opportunities with homeschool teams, public school teams, private school teams, recreational teams, and travel teams. Every homeschooled athlete deserves to choose the option that best meets their needs.

Currently, we have a monetary cap of $1716 for expenses, but I believe this limit is already sufficient considering that public schools do not impose similar restrictions on their athletes. Many of these public school teams exceed this amount, especially when participating in out-of-state tournaments. For instance, Little Rock Central's basketball team regularly attends tournaments in places like Anchorage, Alaska, with all expenses covered. Unfortunately, many homeschooled students face barriers that prevent them from participating in public school sports, leaving travel teams as one of the few viable options.

I also feel strongly that homeschooled athletes should be able to utilize their travel allowance for games, including those out of state. Public schools routinely provide transportation for their athletes, so it's puzzling that homeschoolers are restricted in this aspect. This inconsistency seems designed to favor public school athletes at the expense of their homeschooled peers. Parents of athletes from schools like Little Rock Central do not bear the travel costs for out-of-state games, so why should homeschoolers be held to different standards?

Several of us are fortunate to receive EFA funds aimed at leveling the playing field between homeschoolers and public school students. However, while public school programs fully cover travel for their athletes, homeschoolers should also be allowed to use their PE and travel allowances as they see fit. Homeschooling is not merely public schooling conducted at home; it should provide us with the autonomy to engage in athletic opportunities without restrictions.

My son's basketball team has traveled to cities like Saint Louis, Monroe, Dallas, and Springfield for competitions. Our commitment to athletics is just as valid as that of any public school team, and in a state where health issues such as obesity are prevalent, it's crucial that we encourage all students to be active and participate in sports.

Thank you for considering these points. I truly believe that by working together, we can create a more equitable sports environment for all students in Arkansas.

Warm regards,

Ariel Williams

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

A homeschool student is not prohibited from participating in competitive sports and may do so through a program outside of a public school or at his or her resident public school under A.C.A. § 6-15-509 commonly referred to as the Tim Tebow law.

Commenter Name: Dena Wilson, 12/2/2025

Comments: Homeschoolers in Arkansas should have all available options for sports available to them: homeschool team, public school team, private school team, recreational team, or travel team. Homeschooled student athletes should be able to select an option that best meets their needs. We already have a monetary cap ($1716). That's enough limits. Public schools do not have any caps on per athlete spending. Many public school sports teams are spending well in excess of $1716 per athlete while traveling for games in and outside of Arkansas. For example, Little Rock Central's basketball team attends at least three out of state tournaments. One of those tournaments is in Anchorage, Alaska. These students are given the privilege to participate in elite tournaments with all expenses paid (travel, lodging, and meals). There are many reasons a homeschooled student would need to play for a travel team. Despite laws to the contrary, many public schools still exclude

homeschoolers out right or through processes that eventually led the athlete to give up seeking that option. In many rural communities in Arkansas, if the public school isn't an option the only option remaining is the more expensive travel team.

Further, homeschool athletes should be able to use their travel allowance ($1716) to expense travel to games including out of state games. Again, this is the norm in public schools. All public schools transport their athletes to games. I'm unclear how this standard allowing parents to expense travel to practices but not to games even makes sense in the world of Arkansas school athletics. It is yet another standard intentionally set to prop up public school athletes at the expense of their homeschool counterparts. The parents of Little Rock Central's basketball team do not pay for their athlete to travel to games especially their games in Oklahoma City, Mizzou, Kansas City, or Anchorage. Cabot Cheer travels to Tennessee.

Homeschoolers receive EFA funds to level the playing field between them and their public school counterparts. While public school programs pay for athletes' travel to games all over the state and attend expensive out of state tournaments, homeschoolers should at the minimum be afforded the use of the their full PE (and travel) allowance as they see fit. Homeschooling is not public schooling at home. Homeschoolers using EFA funds to play sports should be afforded the fullest amount of autonomy allowed under the law. My son's homeschool basketball team travels to Saint Louis, Monroe, Dallas, and Springfield. Our travel is not less worthy of athletic pursuit than Little Rock Central's travel based on the mere fact that our athletes are homeschooled. In a state where obesity levels are high and nearly all health outcomes are low, all students should be encouraged to participate in physical education activities including organized sports to the best of their ability.

Dena Wilson
Sent from my iPhone

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

A homeschool student is not prohibited from participating in competitive sports and may do so through a program outside of a public school or at his or her resident public school under A.C.A. § 6-15-509 commonly referred to as the Tim Tebow law.

Commenter Name: Steven Long, Parent, 12/2/2025

Comments: Dear ADE:

Thank you for the opportunity to provide comments on the revised EFA rules. The revised regulations are an improvement over the original. However, the rules remain too lax and require further tightening and supervision.

Allowing 25% of the total EFA funds for "extracurricular activities, physical education activities, or educational field trips" is excessive. As seen in the past, abuse of the EFA funds for nonessential educational purposes led to horseback riding lessons, club sports, etc. The attempt to restrict these funds is admirable, but insufficient. I propose allocating up to 10% of EFA funds to the activities mentioned above. If one looks at the total curriculum of reading, writing, mathematics, government (social studies), geography, science, physical education, computer science, etc., then 25% is excessive! While I understand that physical education, sports, and field trips may be expensive, I also know that science and other curricula have their own related (and expensive) equipment and costs. In addition, the "extracurricular activities, physical education activities, or educational field trips" should NOT be the primary focus of education for Arkansas youth in any educational setting. Our focus must be on skills and basics that will allow Arkansas youth to be competitive in a global market. Please revise the 25% for "extracurricular activities, physical education activities, or educational field trips" downward.

Thank you,
Steven Long
8675 Par Lane
Rogers, AR 72756
(479) 531-8750

Division Response: Comment considered, no changes made. The comment opposes the statutory requirements of the program established in A.C.A. § 6-18-2501 et seq. and implemented by this rule. Consequently, the comment's concerns are outside the scope of rulemaking.

Commenter Name: Justin G., Parent, 12/2/2025

Comments: Good afternoon,

My name is Justin G. I am a lifelong resident of Arkansas, a participant in education and higher-education student, and a parent with a student attending public school. I am writing to express concerns about Arkansas's Educational Freedom Account (EFA) LEARNS Act voucher program, particularly considering the recently proposed rule changes the ADE released for public comment in November 2025. I would like to request additional justification for several troubling aspects of the program's implementation, before and up to 2025.

To that end, my direct comments/questions for your consideration are near the end of this email for your convenience.

Public schools were established in the United States because our constitutional republic requires an educated citizenry capable of informed participation in governance, and because providing universal education was rightly perceived as essential to social cohesion and economic opportunity

in a diverse, growing nation. Public schools exist to provide free, universal education accessible to all children regardless of their family's economic status or geographic location. This foundational principle of American representative democracy ensures that every child has an opportunity to receive an education without barriers of wealth, religion, or social class. The EFA program established by LEARNS in Arkansas fundamentally undermines this principle by diverting public funds meant for this constitutionally mandated system to private institutions that can discriminate in admissions and maintain barriers to access. That is to say, public education is a vital social good.

The AR LEARNS Act voucher program was promoted as assistance for families whose children attend failing public schools. However, data contradict this narrative. In the program's first year (2023–24), approximately 95% of voucher recipients <https://arktimes.com/arkansas-blog/2023/10/11/arkansas-learns-report-95-of-voucher-students-did-not-attend-public-school-last-year> were either first-time kindergarteners or already enrolled in private schools, according to an Arkansas Department of Education report. By the 2025–26 school year, 60% of approved participants <https://arkansasadvocate.com/2025/09/11/private-school-students-make-up-60-of-those-receiving-arkansas-school-vouchers-report-shows/> were private school students and nearly 40% were homeschooled children. Only 2% of participants came from public schools with D or F grades (the population the program ostensibly serves or claims to serve).

This raises a fundamental question: why do Arkansas policymakers (legislators, the governor) believe that taking more money from so-called "failing" public schools will improve the situation, especially when the state itself sets the curricula and standards in the first place? My own daughter attends a public school rated among the top in the state, yet it cannot afford basic classroom supplies. If highly rated public schools struggle with funding for essential materials, how can we justify diverting hundreds of millions of dollars to subsidize families already enrolled in private schools?

Arkansas taxpayers are subsidizing families who were already paying for private education rather than providing new educational opportunities to students in struggling public schools. According to data provided to the Arkansas Department of Education <https://www.nwaonline.com/news/2025/nov/29/more-than-1-of-every-8-allotted-for-arkansas/> , the program is projected to cost $326.1 million for the 2025–26 school year, with each student receiving up to $6,864 in state funding. These funds come directly from taxes collected for public school funding, yet they flow to private institutions (most of them religious schools) with significantly less oversight and fewer requirements than public schools.

Consider the primary beneficiaries: based on first-year program data <https://arktimes.com/arkansas-blog/2023/10/11/arkansas-learns-report-95-of-voucher-students-did-not-attend-public-school-last-year> , Pulaski Academy, which charges between $13,270 and $17,200 in annual tuition, enrolled 190 voucher students. Episcopal Collegiate School, with tuition between $15,010 and $17,900, enrolled 175 voucher students. That's more than three times as many students at these two high-end schools than the 55 students across the entire state who received vouchers because they attended F-rated or Level 5 public schools. Even with vouchers covering $6,864, families at these schools would still pay between $6,000 and $11,000 in

additional tuition annually (a barrier that is and would be prohibitively expensive for most public-school or lower-income families).

Program supporters, including organizations like Opportunity Arkansas <https://www.opportunityarkansas.org/wp-content/uploads/2024/11/EFA-Myths-paper-2-21-2024.pdf> , have attempted to defend these outcomes by claiming the EFA/voucher/LEARNS program serves vulnerable populations and creates educational access. However, their arguments collapse under scrutiny. Although OA emphasizes that many EFA participants have disabilities, they conveniently ignore that 95% of first-year participants were already in private schools or never attended public schools at all. They claim 97% of students live within "commuting distance" of participating schools, but this is meaningless when families cannot afford the remaining $6,000–$11,000 in annual tuition. Their assertion that the program "levels the playing field" is contradicted by the fact that only 2% of participants came from D/F-rated schools. These are not good-faith policy arguments but attempts to obscure a program that manifestly fails to serve its stated purpose.

The fact that private schools are receiving public funding at all is inherently deeply problematic. This concern is made far more serious by the existing misuses and abuses that have already occurred in the EFA/voucher/LEARNS program's brief history. Parents have used taxpayer funds for activities of questionable academic necessity, and roughly $12.3 million in allocated funds <https://www.nwaonline.com/news/2025/nov/29/more-than-1-of-every-8-allotted-for-arkansas/> went entirely unused while public schools lack basic supplies. These are not minor administrative hitches but fundamental failures that demonstrate the program is not serving its stated purpose. The proposed rule changes, although adding some modest accountability measures, do not sufficiently address these serious problems. At minimum, the Arkansas Department of Education and state government owe Arkansas taxpayers an apology for implementing and defending a program that has so clearly failed to deliver on its promises while draining resources from public schools.

Overall, the proposed rule changes released by the Arkansas Department of Education in November 2025 attempt to address some of such criticisms but fall short of ensuring genuine accountability. Although the proposed rules provide detailed definitions for "extracurricular activity," "necessary," and "ordinary" expenses, they still permit voucher funds to be used for an outstandingly broad range of expenses. The rules define "necessary" as expenses "directly and substantially supportive of a student's academic progress, developmental growth, or career readiness" and "reasonably connected to future readiness for enrollment, enlistment, or employment." These definitions are vague enough to encompass many activities that could be questioned as academically essential.

Act 920 of 2025 capped extracurricular spending at 25% of allocated funds, yet the definition remains expansive. The proposed rules define extracurricular activities as "supervised, structured non-academic activity" that "supports the personal, physical, social, or civic development of a student" and "promotes personal growth, discipline, physical health, teamwork, responsibility, or civic engagement." Although the proposed rules would explicitly exclude team sports and club sports, they still allow funding for a wide range of activities. A Jonesboro mother using the program <https://www.nwaonline.com/news/2025/nov/29/more-than-1-of-every-8-allotted-for-arkansas/> told the Northwest Arkansas Democrat-Gazette recently that it bothered her to know

some parents have used funds for dance or gymnastics lessons she doesn't see as "academically necessary."

The new proposed rules would likewise introduce a definition for "co-curricular courses," which must be "offered by a public school within the State of Arkansas" and can include fine arts, STEM courses, world languages, and career and technical education. This creates an unusual situation where EFA funds can pay for public school courses taken by students who are otherwise not enrolled in public schools, further complicating the funding relationship between the voucher program and public education.

The EFA/voucher/LEARNS program's reported inefficiency, in sum, is arguably staggering. As noted, according to the Northwest Arkansas Democrat-Gazette <https://www.nwaonline.com/news/2025/nov/29/more-than-1-of-every-8-allotted-for-arkansas/> in a recent article, roughly $12.3 million in EFA funds went unused in the 2024–25 school year and simply rolled over into student accounts (approximately 13.1% of the $93.8 million allocated). Program rules allow these funds to accumulate indefinitely until reaching $20,000 or three times the annual allocation, meaning public money sits unused in private accounts while public schools struggle with inadequate resources. The proposed rules maintain this rollover provision with only minor clarifications about when accounts can be terminated.

Meanwhile, private schools receiving these public funds also face far less oversight than public schools. The proposed rules require private schools to be accredited or working toward accreditation within four years (the bare minimum, frankly), mandate background checks every five years for personnel and require their teachers to hold bachelor's degrees or equivalent experience "as determined by the private school." Again, the bare minimum one should or could expect from an institution receiving large sums of public funding. However, participating schools are explicitly protected from having to alter their "creed, practices, admissions policy, or curriculum" to receive approval or accept EFA payments. In other words, private schools need not meet the same accountability standards, testing requirements, or transparency measures that govern public education.

In fairness, I do note the proposed rules intend to add some minimalistic accountability measures. Section 35-113 introduces distinctions between "intentional misuse" and "unintentional misuse" of funds and establishes procedures for addressing violations. The rules further require participating schools and full-time service providers to administer assessments and provide education in core subjects (English language arts, mathematics, social studies, and science). However, yet again, these requirements are marginal compared to public school standards, and the Department of Education conducts only random audits of schools and service providers.

The geographic and economic inequities associated with the LEARNS EFA voucher program are, in my view, undeniable. Indeed, the voucher program, chiefly benefiting wealthier families and religious private schools, has directly exacerbated this problem. According to the Arkansas Department of Education's first annual report <https://arktimes.com/arkansas-blog/2023/10/11/arkansas-learns-report-95-of-voucher-students-did-not-attend-public-school-last-year> from the program's 2023–24 school year, participating schools were heavily concentrated in wealthy, urban areas: 43% in Central Arkansas and 20% in Northwest Arkansas.

Rural areas, particularly the Delta and Southwest regions, had minimal access to private schools, with just two schools in the Lower Delta and six in the Southwest region accepting vouchers in that first year. Although these data are now from the program's initial year, more recent reporting from 2025 provides, from what I see, no evidence that this geographic disparity has been meaningfully addressed. Although the Department's 2023 or previous report stated it would "conduct a needs analysis to determine unmet demand in other parts of the state," the proposed rules released in November 2025 fail to address, as far as I can tell, this geographic inequity entirely, offering no solutions whatsoever.

A few months ago, the Little Rock School District filed <https://arkansasadvocate.com/2025/10/24/little-rock-school-district-argues-arkansas-school-voucher-program-illegally-diverts-public-funds/> legal intervention arguing that the EFA program hurts public schools by diverting public funds "to support a separate system of private sectarian schools to the detriment of LRSD and other Arkansas public school districts." The district reasons that for each student who leaves or never enrolls due to the voucher program, the district "loses resources necessary to educate its remaining students." The lawsuit contends the program violates both the First Amendment's Establishment Clause and the Fourteenth Amendment's Equal Protection Clause, as well as Article 14 of the Arkansas Constitution, which prohibits using public school funds for non-public school purposes.

The proposed rules also change the priority system for applications when funding is insufficient. Under the current rules, students from D-rated public schools have received third priority consideration, and students from F-rated schools or Level 5 intensive support districts receive priority consideration. The proposed rules eliminate both of these priority designations entirely. Under the new proposed system, the priority order would be: (1) students who participated in the program during the previous school year, (2) students who participated in the Succeed Scholarship Program during the 2022–2023 school year, (3) students with disabilities, (4) homeless students, (5) foster care students, (6) children of active-duty uniformed services personnel, (7) children of veterans and National Guard members, (8) children of law enforcement officers, (9) children of first responders, (10) students enrolling in kindergarten or first grade for the first time, and (11) all other students. Students from failing public schools, the program's supposed primary beneficiaries, now only receive priority if they also qualify under another category such as disability or foster care; otherwise, they seemingly fall into the eleventh and final category of "all other students." This is frankly a slap in the face and completely abandons even the pretense that the EFA/voucher/LEARNS program exists to help students in struggling public schools.

These concerns are not abstract. Education policies that systematically undermine public education through defunding coupled with aggressive privatization efforts have real, harmful consequences for those who work in education and for students. Arkansas's LEARNS Act exemplifies how such programs may siphon resources from public schools while providing minimal accountability for private institutions receiving taxpayer dollars. The approach includes deregulation (such as repealing teacher protections like the Fair Dismissal Act <https://arktimes.com/arkansas-blog/2024/01/08/how-does-arkansas-learns-impact-teachers-we-have-answers-part-2>) making it easier to fire educators without cause.

Given these concerns, I politely request (if possible, detailed) justifications for the following questions or comments with regard to the LEARNS Act's EFA voucher program:

1. Why public funds should subsidize families already enrolled in private schools when ~95% of first-year participants and ~60% of current participants never attended or left public schools, and why the proposed rules seemingly do nothing to address this fundamental disconnect from the program's stated purpose.

2. How the state ensures accountability and educational quality at private schools receiving public money when they face fewer requirements than public schools, are explicitly protected from having to alter their practices or curriculum, and the proposed rules for 2025 and beyond maintain only minimal oversight through random audits and basic testing requirements.

3. What safeguards prevent voucher funds from being used for questionable expenses when the proposed rules' definitions of "necessary" and "ordinary" remain broad and subjective, leaving substantial discretion to the Department of Education in approving expenses on a case-by-case basis.

4. How this program serves students in failing schools when only 2% of participants come from D/F-rated schools, the program disproportionately benefits wealthy urban families who already had access to private education, and the proposed priority system does not prioritize or even pretend to prioritize students from alleged failing public schools.

5. Why defunding public schools to subsidize private religious education with minimal oversight serves the public interest or complies with constitutional requirements that public school funds be used solely for public school purposes, particularly when the proposed rules continue to protect private schools from accountability measures required of public institutions.

6. How the proposed rules address the accumulation of $12.3 million in unused funds when they maintain the same rollover provisions that allow public money to sit indefinitely in private accounts while public schools face resource shortages. (What is the apparent cause of a so-called "failing" public school when the state both sets its curricula and deprives it of resources?)

7. What justification exists for allowing EFA funds to pay for public school courses taken by students not enrolled in public schools through the new "co-curricular course" provisions, which seems to further blur the line between public and private education funding, primarily to the benefit of private school students.

8. Why policymakers in AR believe that removing funding from public schools will improve educational outcomes when the state controls the curricula and standards, and when even top-rated public schools like my daughter's cannot afford basic classroom supplies.

The impact of the LEARNS Act's EFA vouchers program extends beyond policy debate. Public school teachers face larger class sizes; reduced resources; job insecurity; and public hostility, in part manufactured by the language of the state itself, while tax dollars fund private (mostly religious) institutions with minimal or lesser accountability. Undoubtedly, the LEARNS Act and

it EFA vouchers represent a fundamental restructuring of public education in Arkansas. Consequently, citizens deserve transparent answers about its justification and consequences. The proposed rules for 2025 do little to address the above fundamental concerns and in some ways (such as the new co-curricular course provisions) further complicate the relationship between public funding and private education.

I look forward to your response(s).

Sincerely,
Justin G.

Division Response: Comment considered, no changes made. The comment opposes the statutory requirements of the program established in A.C.A. § 6-18-2501 et seq and implemented by this rule. Consequently, the comment's concerns are outside the scope of rulemaking.

Commenter Name: Mike Thiel, 12/2/2025

Comments: The use of school vouchers to turn public funds into private funding is de facto segregation. It violates the 1954 SCOTUS decision in Brown v. Board. Not only do the privates strictly control the curriculum and the type of student to whom the curriculum is available, they also effectively prevent the socialization norms needed to be able to live successfully and unprejudicially in general society. The students grow up with ONLY a narrow, myopic view of an understanding of other cultures. The most egregious part is that they don't even know they are prejudiced because they have never been allowed to entertain any other perspective.

I won't even begin to address what is effectively a direct handout of Arkansas Tax dollars TO the financial institutions distributing the voucher monies as "handling fees", which is also , now, legalized grift.

Michael E Thiel
Paragould
Sent from my iPhone

Division Response: Comment considered, no changes made. The comment opposes the statutory requirements of the program established in A.C.A. § 6-18-2501 et seq and implemented by this rule. Consequently, the comment's concerns are outside the scope of rulemaking.

Commenter Name: Sarah Norris, Parent, 12/2/2025

Comments: To the Arkansas Department of Education,

Thank you for the opportunity to provide public comment on the question of whether state-funded EFA funds should include team sports. I am strongly in favor of allowing team sports to be an eligible expense.

At present, a wide range of individual extracurricular activities are already approved — such as gymnastics, karate, tennis, and other solo sports. These activities are recognized as legitimate educational experiences that develop discipline, physical health, character, and skill. Team sports offer these same benefits, and arguably provide additional educational value that individual sports cannot.

Team sports uniquely teach:

* Collaboration and Communication: Students must work together, communicate clearly, and understand group dynamics — foundational skills they will rely on throughout life.
* Ledership and Responsibility: Team settings give children a chance to led, follow, and support others, all while being accountable to a group.
* Conflict Resolution and Emotional Maturity: Learning to handle wins, losses, disagreements, and coaching feedback within a team is deeply formative.
* Work Ethic and Commitment: Being part of a team teaches reliability, time management, and perseverance in a structured environment.
* Real-World Social Development: Unlike many individual sports, team sports simulate the collaborative settings students will experience later in higher education, the workforce, and community life.

If the purpose of educational support funds is to broaden student learning, promote healthy development, and ensure homeschool students have equal access to enriching opportunities, then excluding team sports — while covering every other category of physical extracurricular activity — is inconsistent and unnecessarily limiting.

Homeschool families deserve the freedom to choose the extracurricular activities that best meet their children's educational, physical, and social needs. For many students, team sports are not just "extra activities," but a critical avenue for growth and learning.

I respectfully urge the ADE to include team sports as an allowable use of EFA funds. It aligns with the goals of the program, supports student development, and ensures fairness across all categories of physical education and extracurricular learning.

Sincerely,

Sarah Norris, CPA (inactive)
901.491.7280
snorris628@gmail.com

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports

which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

A homeschool student is not prohibited from participating in competitive sports and may do so through a program outside of a public school or at his or her resident public school under A.C.A. § 6-15-509 commonly referred to as the Tim Tebow law.

Commenter Name: Katie Inoye, 11/27/2025

Comments: Sports are helpful for children's development

Learning involves mind and body. Learning things like balance, coordination, and cooperation is important for our children to learn. The public school system values and prioritizes sports and starts kids off young with physical education classes and sport teams.

Homeschoolers should have access to these same opportunities. Changing the law to cut away sports from the education freedom accounts would be taking away from the incredible opportunity of personalized educational choices.

As the admin of one of the EFA Facebook groups, I hear from so many parents that share about how EFA gives them educational opportunities that never would have been possible without EFA. Cutting out this area of education cuts back on our educational freedoms to allow parents to educate their children in a personalized way.

As Darrell had pointed out that the 25% cap on extra curricular spending was intended to prevent traveling teams from absorbing a large amount of funding for traveling and mileage to various competitions or games. While I believe traveling teams to be in the very small minority of the extracurricular activities EFA students use, the vast majority of students are not using the funding to travel to faraway games. So many benefit from EFA funding allowing them to educate to a high standard of education, selecting personalized curriculum and classes that help that child to develop and achieve.

My son is using EFA funding and has for two years. He has autism and ADHD. Focus and regulation are areas I have watched him grow as he has learned gymnastics. When assessed by doctors prior to gymnastics, they noted that he has low muscle tone, and that he needed a regular exercise program to develop muscle strength. His attention was all over the place, hyper focused on some things and frustrated when he couldn't focus on something else. Gymnastics has been such a huge help to him getting what he needs every week. I have watched him learn and become more strong and confident in the moves he is learning. When he does gymnastics in between class work, I have noticed that he is able to recall his work better and faster. He applies concepts he

learns in gymnastics to his class work and builds connections and understanding faster because of it.

The new adjustments that are proposed and the way physical education and sport and teams are defined and restricted in the program will affect so many students in a bad way. EFA gives many students opportunities that wouldn't be available to them otherwise. I am against the changes that are proposed and urge lawmakers to reconsider and vote to protect the rights of parents to ensure that their children get the individual education plan they need for success.

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

A homeschool student is not prohibited from participating in competitive sports and may do so through a program outside of a public school or at his or her resident public school under A.C.A. § 6-15-509 commonly referred to as the Tim Tebow law.

Commenter Name: Lucas Harder, ARSBA, 11/20/2025

Comments: 6 CAR Part 35:

6 CAR § 35-102:

(5)(A): This should end in a colon instead of a semicolon as it marks the start of a list.

(7): This should end in a colon instead of a semicolon as it is the start of a list.

(7)(A): I would recommend either deleting the "that satisfies the following" language from this section or moving it up to the end of (7) as it is unnecessary where it is or items (7)(B) through (D) should instead be (i) through (iii) as the language would indicate that these are to be a subset of the (7)(A). I would also change the colon to a semicolon as the current language indicates that this is intended to be part of the list rather than the start of a new list.

(17)(B): This should end in a colon instead of a semicolon as it is the start of a list.

(17)(B)(iii): This should end in a colon instead of a semicolon as it is the start of a list.

(27)(Q)(ii)(e): This should end in a colon instead of a semicolon as it is the start of a list.

(27)(Q)(iii): This should end in a colon instead of a semicolon as it is the start of a list.

6 CAR § 35-104:

(a)(8)(C)(iii): This should end in a semicolon instead of a period as it is not the final item in the list.

(a)(8)(C)(v): I believe that this is supposed to say “employed in the state of Arkansas” instead “of the state of Arkansas” unless it is intended to only apply to the Arkansas State Police and then it should be “employee” instead of “employed”.

Division Response: Comment considered, nonsubstantive changes made.

Commenter Name: Dorothy Wilson, Parent, 11/19/2025

Comments: To whom it may concern:

Thank you for opening the forum to public comment about the law concerning the use of Educational Freedom Account funds for team sports. I'd like to share my experience and my thoughts on the matter to be considered during this process:

I've been homeschooling in Arkansas since 2010, when my eldest was in 3rd grade. I eventually sent two children through Marion School District, each earning high honors in their respective sports.

Sports was an important part of my plan for our kids' education. When they played recreational sports through the Boys and Girls Club in West Memphis, they learned social skills, athletic skills, and emotional regulation, which wasn't readily available at home. When they played travel volleyball (team sports), they refined their skills, adding opportunity to learn ledership, time management, and elite athletic training. My daughter took volleyball with her to college, which scholarship paid for most of her school, and she just finished playing her senior college season with high accolades. (As an aside, my 5 children who have taken the ACT scored between 27-34, for those interested in the priorities of homeschoolers who want to play team sports.)

If it were up to me, I would include team sports fees to a point in the Educational Freedom Account usage, as it is one way homeschoolers have the freedom to prioritize education. Team sports isn't a core curriculum, and the ACT certainly isn't passing out high scores for it, but our homeschooling experience over the decade was certainly enhanced by the opportunity to play team sports.

That said, the travel volleyball circuit can get WAY out of hand, as well as travel baseball (the two sports I have experience with.) We coached our own team and used donated facility space to keep the cost down, and it still cost about $1500 per child per season—even with volunteer coaches and no overhead expense. In our area (Memphis), clubs are charging upwards of $3500 per child per season. I can absolutely understand the ire from opponents to see state money meant to improve education being used to fund these outrageous fees.

I think the 25% annual cap for all extra-curricular activities plus field trips is a good compromise. This year, the cap totals $1716—this would not cover the entire amount of any travel ball I've ever seen, apart from my own volunteer experience. It would, however, cover one semester of private volleyball lessons, which likely are also happening in addition to team sports fees. Under the proposed rules, would private lessons be covered, but not team sports fees?

Why not allow the grantee the freedom to decide how they would like to use that 25% for physical education—team sports or private lessons or equipment to play recreationally in the yard?

The beautiful thing about homeschooling is that it doesn't have to look like institutional schooling, and if the state is truly trying to help parents have the freedom to choose which education suits their families best, I ask you to consider the 25% cap to include team sports, necessary equipment, supplies, uniforms, and lessons.

Thank you for your time.

Sincerely,
Dorothy Wilson
901-826-2946 <tel:901-826-2946>

Currently, I have four children in the EFA program—one in private school and three homeschooling. No one is playing team sports at this time.

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

A homeschool student is not prohibited from participating in competitive sports and may do so through a program outside of a public school or at his or her resident public school under A.C.A. § 6-15-509 commonly referred to as the Tim Tebow law.

Commenter Name: Nickolas Pettingill, Homeschool Parent, 11/18/2025

Comments: To whomever it concerns.

I'm a homeschooler of the old type, we do not use your tax writeoff system for our daughters' education, but I know 3 people who do. 2 of them likely could not afford to send their kid to jiu-jitsu classes. These classes teach these kids self defense, self discipline, and self respect.

This fund returns the taxes we pay, and puts it into kids physical health.

Arkansas' obesity rate is still above 35% last i checked and this use of the program can decrease that number.

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

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Commenter Name: Marilyn Wells, 11/17/2025

Comments: As far as I'm concerned this is welfare for the rich. Education fund is mainly paying the education fees for students who were already enrolled in private school. Thus their parents could afford the tuition without state assistance. The rich learning how to live on the dole.

Sent from my iPhone

Division Response: Comment considered, no changes made. The comment opposes the statutory requirements of the program established in A.C.A. § 6-18-2501 et seq. and implemented by this rule. Consequently, the comment's concerns are outside the scope of rulemaking.

Commenter Name: Sarah Lawrence, Parent, 11/17/2025

Comments: As a parent of a child recipient of EFA funds, I submit a statement that the rules to exclude team sports to not be considered. It is invaluable to our children's development to be able to play team sports, and many families such as my own, are not equipped to financially supply such an activity. The extra-curricular portion of EFA is already capped at 25% and that is completely fine, but to remove team sports coverage completely would be detrimental to the program. Thank you for your time.
Sarah Lawrence

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding

expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

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Commenter Name: Grant Nabholz, 11/17/1015

Comments: Dear Arkansas Department of Education,

My name is Grant Nabholz, and I am the parent of 4 students who participate in the LEARNS (EFA) program. I am writing to respectfully share my concerns about the newly proposed rule changes related to allowable expenses, specifically the removal of reimbursable sports and athletic activities.

Sports/athletics are a key part of a child's development. Our family has personally benefited from LEARNS this year by allowing us to engage in training that is more on par with what is available at public schools. One specific example. We've used Conway Elite to do sports training that has put my son in a better position to keep from sports injury. Public schools have this training available to all of their athletes.

Ultimately I feel it would be unwise to remove athletics from EFA eligibility. Much education can be gained from athletics.

Thank you for your time, and for the work you do to support Arkansas families. I hope the Department will take these concerns into account as it finalizes the rules for the upcoming year.

Grant Nabholz

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

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Commenter Name: Paul Bradley, Parent, 11/17/2025

Comments: Dear Arkansas Department of Education,

My name is Paul Bradley, and I am the parent of multiple students who participate in the Educational Freedom Account (EFA) program. I am writing to respectfully share my concerns about the newly proposed rule changes (https://dese.ade.arkansas.gov/Files/6CARpt.35-_Agency_Draft_-_PC1_Legal.pdf) related to allowable expenses, specifically the removal of reimbursable sports and athletic activities.

For many students, including my own, athletics are an essential part of their education experience. They teach discipline, teamwork, responsibility, and perseverance. For some children, sports are one of the most important ways they stay engaged, active, and connected to their learning environment.

Under the current rules, families are able to use EFA funds toward certain school-based or approved athletic fees. These supports have helped many families afford opportunities that would otherwise be out of reach. Removing sports, athletic programs, equipment, camps, and training from reimbursable categories would create a significant financial burden for families like mine who rely on the EFA program to make these opportunities accessible.

My concern is that the proposed changes may unintentionally limit student access to programs that contribute greatly to their development — physically, socially, and academically. Sports are not just recreational activities; they are structured, skill-building environments that help shape well-rounded students.

Two of my children are involved with the Faulkner County Falcons, a fully legitimate homeschool athletic organization, guided by formal eligibility rules, standards, and oversight comparable to those that govern public-school athletics in Arkansas. Our athletes adhere to the established regulations of the National Christian HomeSchool Championships (NCHC), which set clear requirements for eligibility, age, residency, conduct, and competitive integrity for homeschool programs across the country. These expectations mirror the structure and accountability provided by the Arkansas Activities Association (AAA), which regulates public-school athletics statewide. Just as AAA member schools must meet academic, age, and eligibility criteria to ensure fair play, Falcons athletes and families commit to a similarly robust framework through the NCHC. This ensures that homeschool athletics are not informal or unregulated, but instead operate with the same level of organization, integrity, and competitive standards as Arkansas public-school sports.

I fully support maintaining accountability and the proper academic use of funds. However, I respectfully ask the Department to reconsider the complete removal of athletic-related expenses from eligibility.

Thank you for your time, and for the work you do to support Arkansas families. I hope the Department will take these concerns into account as it finalizes the rules for the upcoming year.

Best regards,

Paul Bradley
Conway, AR
501-472-6111

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

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Commenter Name: Raegon Barnes, 11/17/2025

Comments: Hi,

I would like to voice my opinion on sports and extracurriculars being funded through our EFA account and the rules on using those funds. I feel very strongly that given the purpose of the Learns act is school choice, and homeschool is a covered school—our kids should not be penalized in when it comes to sports and extracurriculars. Kids attending public and private schools have everything available to them related to sports and extracurriculars. Of course a student in public school gets everything g paid for—and by my tax dollars even though my children are homeschool and do not benefit from that money I pay. And then there are private school students— someone with EFA funds going to a private school would be fully funded for participating in: PE, sports teams (including travel, weight training, coaching specific to that event), and more—without limitation, and included as a period or class in their day), choir, band, art, etc. As such, homeschool should NOT be limited in any way shape or form in regards to sports and extracurriculars (music, art, etc). Here are further justifications:

* The academic experience is intended to be inclusive of a wide range components, including required and elective physical education and sports. In fact, in traditional school environments, with the before/after school time requirements for sports in addition to the during school PE/Sports hour in a students day, this time far exceeds the time the student is spending on any other "academic" subject, up to several hours per day for the student. This is a part of their "educational" experience as provided by that educational institution. Homeschool students should not be disadvantaged as it relates to being able to have an equitable PE/Sports experience and their ability to play team or individual sports and complete the training necessary to excel at those sports (just like their non-homeschool counterparts).
*

Freedom of choice and the homeschool experience allows parents to understand their children, their needs, their talents/strengths and to tailor their child's homeschool experience according to where I (as the best expert on my children's capabilities) see them going with their post high school education and professional career path. For one of my 3 children, that may mean heavy emphasis in arts and music, while another that may be horticulture, botany entomology and agriculture, while the other may need emphasis on kinesiology, physical education, sports nutrition, and strength development. None of these should be restricted—one of my children should not be limited in our ability to apply Learns act funds needed for that child while the others are not limited and allowed to thrive.
*

For homeschool students, they are also not getting the same teacher/coach/leder experience or the opportunity to building a friends network like their non-homeschool counterparts. In many cases, the only way the homeschool parents have to create this experience is through sports. The educational experience they gain through sports in their intellectual, emotional and ledership development is quite possibly MORE important than any other "academic" experiences, many of which they will likely never use as they become adults. But they will use, nearly every aspect of what they learn through their sport. That is truly the definition of education and the fulfillment of it truly achieving its intended purpose in the life of the child into adulthood. For some children, their sport may also be their opportunity to attend college on scholarship, and as such, the homeschool parents ability to fund sports should not be limited or restricted as that will directly impact the child's ability to achieve the dream of post high school education. Additionally, the ability to have friends is a critical part of the homeschool students emotional development and health, which their sport many times will be their only access to part of their development.
*

For homeschool families, there are limited options for quality PE/sports (individual and or team oriented). In addition, for the homeschool family, one of the highest costs can be creating that highest quality educational experience that includes the equitable time allocation to PE/Sports as their non-homeschool counterparts. That isn't the fault of the homeschool family, we should not be penalized for it, and we should not have our allocated funds limited or restricted in a way that prevents us from creating that full educational experience for our children.

These are the most concise reasons but there is so much on this that I would happily share via phone, zoom or in person.

About Me: I am originally from Russellville AR but have moved to NWA to attend the U of A in 1995. I received a BS Chemical Engineering in 1999, and spent nearly 25 years holding a wide

range of roles at multiple Fortune 100 companies, including Tyson Foods, Hershey and Nestle—running some of the largest teams in those organizations. In early 2024, I joined my husband of nearly 28 years (who was already an entrepreneur since 2020 after a 20 year Fortune 100 career), and we have multiple technology and consulting companies. We have 3 kids (12 year twins) and a 9 year old. Homeschool has allowed us to uniquely meet the needs of our kids in a way traditional school count not—including one kid who does curriculum years above his grade level, one that works a year above and one that does uniquely different artistic brain learning style curriculum that is the first we have ever found that allows her to excel academically. I work from home full time as part of 3 companies we own, homeschool full time, shuttle kids to their activities and sports full time, manage a household full time and am a mom full time. I rarely have a minute much less a day off. I love my kids more than oxygen and there is nothing I would not do for them to thrive and be happy, positive contributors as adults. I am completely capable of making the decisions that will ensure why kids achieve their goals educationally, collegiately and professionally and they grow into adulthood—in fact I am the most qualified for it given my love for my kids and the desire I have more strongly than anyone else in the world for their success.

Thanks!
Raegon Barnes
479.531.0849

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

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Commenter Name: Lynda Garcia, Homeschool Parent, 11/17/2025

Comments: To whom it may concern,

It's been brought to my attention that the possibility of using EFA funds for team sports may be off the table. I'd like to throw my two cents in. I have been homeschooling for 12 years. Before I graduated my 3rd son, we took advantage of the law allowing him to play team sports at a local high school. He played for Maumelle High School football team for 2 years. It was an incredible experience that he was able to participate in for FREE! We only had to pay for his cleats. His uniform, training by highly professional coaches, travel to and from games, and even access to medical staff (including from ortho Arkansas) was all covered by the school. At the same time,

I've been paying $450 a year for my younger son to play basketball for the Flames (a local homeschool basketball team). The cost has been somewhat of a burden, but the benefits of team sports are worth the sacrifice. I was thrilled to find out that EFA would help alleviate that burden. This year, my youngest 2 would like to join the Flames basketball team like their big brother. If we have to pay for all 3 student out of pocket, we won't be able to participate. Please consider allowing us the same privilege of participating in team sports as public schoolers have. Team sports are proven to have a strong impact on character development in addition to the physical and mental growth it has on children. We would greatly appreciate allowing team sports to count towards that extra-curricular allotment we have in our budget!

Thank you for your consideration,

Lynda Garcia

Sent from my iPhone

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

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Commenter Name: Jenny Shreve, Retired Public School Psychologist, 11/17/2025

Comments: Dear Arkansas Department of Education,

I am a retired public school psychologist who worked in Fayetteville Public Schools for three decades. During four of my years there, I served one public school, nine private schools & the occasional homeschooled student, conducting psychoeducational evaluations on students who were experiencing learning and/or social & emotional difficulties to determine potential special education eligibility and services. In many cases, we were able to provide private and homeschooled students with services such as speech-language therapy services; even reading instruction, as that would, in some cases, fit into the phonemic awareness part of language therapy. Private-schooled students have a collective right to special education services, whereas public-schooled students have an individual right to them. When we found that a private- or homeschooled-student had such a severe disability, such as Cognitive Impairment, some degrees of Autism, etc., we recommended that the family consider moving their child to a special education

program within the public school system. In all such cases, the families elected to come to the public schools and were extremely satisfied with the services there.

I have been aghast reading some of the things that the EFA money has paid for; things as non-academically-related as horseback riding lessons, gymnastics, non-academic technological equipment, and so on. This is a deplorable waste of my tax dollars. I never thought I would see the day that this would happen, and am vehemently opposed to such expenditures. Meanwhile, every day, PTOs, faculty, students & businesses spend much of their private time raising money for their public schools for things as necessary as paying for reading instruction intervention for students struggling in non-Title One public schools.

To me, this seems cockeyed. The ADE needs to not give "carte blanche" to what the EFA students are receiving. Please tighten these funds up so that our tax monies are going strictly for truly ACADEMIC purposes.

Thank you for your time and effort in this situation,

Jennifer Shreve, LPE-I, SPS
Lifetime ADE School Psychology Specialist Certification
Retired Arkansas Licensed Psychological Examiner – Independent

Division Response: Comment considered, no changes made. The comment opposes the statutory requirements of the program established in A.C.A. § 6-18-2501 et seq. and implemented by this rule. Consequently, the comment's concerns are outside the scope of rulemaking.

Commenter Name: Amanda Ferris, Homeschool Parent, 11/17/2025

Comments: Hi-

As a homeschool family of 12 years.

My public comment:

Please do not exclude EFA funds from covering team sports and leagues in the recreational sense. Many public schools have banned students in grades K-6 from participating in their public school activities. Therefore, the recreational leagues are the best options for homeschool students to be able to participate being on a team in the sports sense.

I do understand banning the use of EFA funds for high level travel teams that fees are expensive and participation is exclusive. But, when putting a cap on the amount of funding to be able to be used for extracurricular activities, I think will help curb this from being taken advantage of.

Please allow EFA funding to be used for team sports, to give homeschool students an opportunity to participate in these types of activities that are beneficial physically, socially, and mentally.

Please just put a cap on the amount allowed to be used, so that people can not take advantage of the program, and those that are using it for the betterment of their child are not penalized.

Thank you,

If you would like further comment/ explanation/ or opinion. Feel free to email me. I'm happy to help.

Amanda Farris

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

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Commenter Name: Erika Glenn, 11/15/2025

Comments: My comments and thoughts as a homeschool mom reading the current rules as drafted:

I am concerned that team sports are specifically excluded from funding. If PE is considered worthwhile, what is the rationale for excluding an entire category of physical movement? This seems like an arbitrary and unfair exclusion to me. Is soccer inferior to weight lifting? Basketball to karate? This seems like a judgement call that should be up to the parent/educator, not the government. Especially considering that public schools do help fund team sports.

I find the wording of the following problematic: "The department may also remove a participating student who consistently fails to demonstrate academic achievement or growth on a valid and reliable assessment relative to the assessment's scale." I would like "academic achievement" and "academic growth" to be properly defined. For example, someone that scores above grade level one year (a kindergartener who tests at 3rd grade level), then does not test even higher the next year (same student, but now a first grader testing at third grade level) could be considered as "not progressing" by some metrics. I assume that this is not the intention, and would like the terms and wording defined a little more clearly.

Thank you,

Erika Glenn

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

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Commenter Name: Anna Eck, 11/14/2025

Comments: I feel the 25% cap is sufficient. In rural areas, like where I live, the only choice for team sports (if local schools don't allow homeschool students to participate) might be a traveling team that requires entry fees and families to provide 100% of supply costs.

Anna Eck

Sent from Proton Mail Android

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

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Commenter Name: Tiffany Rea, Homeschool Parent, 11/13/2025

Comments: To Whom It May Concern,

I am writing to respectfully ask that the Arkansas Department of Education continue to include sports as an approved expense under the Educational Freedom Account (EFA) program.

Sports are far more than "just a game." They play a vital role in the academic, emotional, and social development of children. For homeschooled students, participation in organized sports is often one of the few opportunities to learn teamwork, communication, and collaboration — skills that are essential for success both in school and in life.

Sports also teach discipline, goal-setting, and perseverance. Children experience firsthand that hard work produces results — a lesson that tests and textbooks alone cannot fully provide. In addition, athletics offer a healthy outlet for stress and emotions. When my daughter endured a difficult period of loss and bullying, her involvement in sports became a lifeline. In a two year period her grandfather died, her aunt, her grandmother, and we also lost 3 beloved pets. Sports gave her an outlet for the heaviness she was carrying. The soccer field and cheer floor gave her a place to release her grief, rebuild her confidence, and reconnect with joy. Many families can share similar stories — sports support not only physical health, but mental and emotional well-being as well and there are numerous studies that back this up.

The research strongly supports how sports is healthy for both physical and mental health. One long-term study found that youth who participated in sports between ages 9 and 18 were five to six times more likely to remain physically active as adults. Other studies show that students involved in sports have greater self-confidence, improved body image, stronger ledership skills, and better time management.

These are lifelong benefits — qualities we all hope to instill in the next generation of Arkansans. Public school students have these opportunities funded through their schools; homeschooled students deserve equitable access to the same growth experiences through the EFA program. At a minimum, sports participation should qualify as a physical education expense, but given its proven academic and personal benefits, I urge you to recognize it as a fully eligible educational expense.

Thank you for your time and consideration, and for your continued efforts to ensure Arkansas students — in every setting — have the opportunity to thrive.

Yours respectfully,

Tiffany Rea
A Homeschool Parent

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

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Commenter Name: Alyssa Pittillo, Parent, 11/13/2025

Comments: As a mom of an autistic child in the EFA program, I truly believe that sports and physical activities should be covered by the grant. For children like mine, sports aren't just "extra", they are an important part of learning and development.

My son benefits from structure, movement, and social interaction, and sports help him build those skills in ways that traditional academics can't. Activities like jujitsu, swimming, or team sports help him regulate his emotions, improve focus, and learn teamwork, all of which carry over into his academics and daily life.

For many of us homeschooling special needs children, these programs are part of how we meet physical education requirements and support our child's overall well-being. Public school students have access to PE and sports funded through their schools, and I think EFA families should have that same opportunity for a complete and balanced education.

Including sports under EFA funding would make a big difference for families like mine who are doing their best to give their children the tools to grow not just academically, but socially, emotionally, and physically too.

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

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Commenter Name: Tosha Hamrouche, 11/13/2025

Comments: To whom it may concern? The bill was recently revised to restrict sports funding to 25%. While 25% may seem adequate, I am having difficulty grasping the logic behind excluding

team sports, which are already covered by the 25% allocation. Can you clarify the distinction between sports and team sports, considering the same funding constraints apply to all? This decision seems discriminatory, singling out a particular group. Team sports provide numerous benefits for children, promoting teamwork and unity. I am failing to comprehend the justification for their removal, especially since the 25% funding limit is already established. Would you care to explain why team sports cannot utilize the allocated 25% while other sports can? Moreover, team sports are an integral component of school curricula, and not all students can participate in school teams.

Tosha Hamrouche
Sent from my iPhone

Division Response: Comment considered, a change was made that allows funds to be used for sports available to all students but protects the educational focus of the EFA program by excluding expenses for sports which limit participation based on athletic ability or tryouts. These sports which limit participation are often offered separate and apart from a public school. The goal of the EFA program is to support parents in choosing the educational experience they believe is best for their students when the parent doesn't believe that's the public school, by ensuring parents have access to curriculum and equipment necessary to provide high quality education. The goal of the EFA program is not to recreate the public school experience.

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