

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

## **The Importance of High-Quality Pre-K in Mississippi**

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

## **Mississippi's Investment in High-Quality Pre-K**

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

## **Costs for Providing Pre-K**

Under the *Early Learning Collaborative Act of 2013*, the costs for providing pre-kindergarten services to four-year-old children amount to \$5,000 per child enrolled in full-day programs and \$2,500 per child enrolled in half-day programs. The State of Mississippi provides half of these costs (\$2,500 per child enrolled in full-day pre-K and \$1,250 per child enrolled in half-day pre-K). However, the State requires that the other half be provided by local matching funds, which may include local tax dollars, federal dollars (as allowed), parent tuition, philanthropic contributions, or in-kind donations of facilities, equipment, and services required as part of the program, such as food service or health screenings.

## **The State Tax Credit**

Individuals or corporations who make a contribution to support the local matching fund of an approved early learning collaborative may be eligible to receive a state tax credit for the donated amount up to \$1,000,000. The Mississippi Department of Revenue can approve 1:1 tax credits up to the amount the legislature appropriates to the *Early Learning Collaborative Act* each year. For fiscal year 2020, the legislature appropriated \$7.79 million; therefore, the sum of the donations in this calendar year eligible for the tax credit may not exceed \$7.79 million.



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125 S. Congress St., Suite 1510, Jackson, MS 39201  
[www.mississippifirst.org](http://www.mississippifirst.org) / t 601.398.9008

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## Securing the Tax Credit

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

- 1 Contact the Lead Partner for the collaborative to which you wish to donate. A list of all the approved early learning collaboratives is found below, along with contact information for the person responsible for collecting donations.
- 2 The Mississippi Department of Education tracks qualifying donations towards the cap. They will share this information with all the Lead Partners of the collaboratives. When contacting the Lead Partner, verify that the cap has not been reached.
- 3 After you make a donation, the Mississippi Department of Education will issue you a donation certificate documenting that you have contributed to the local matching funds of an approved collaborative.
- 4 Indicate your donation when you file your state taxes. Use form 80-401, which can be found on the Department of Revenue's website.

MDE-Approved Collaboratives			
Collaborative	Lead Partner	Contact Person	Contact Info.
Clarke County Early Learning Partnership	Quitman School District	Lacia Donald	601-775-3754
Cleveland Early Learning Collaborative	Cleveland School District	Patsy Clerk	662-843-3529
Coahoma County Pre-K Collaborative	Clarksdale Municipal School District	Dr. Toya Matthews	662-627-8500
Corinth-Alcorn-Prentiss Early Learning Collaborative	Corinth School District	Tanya Nelson	662-287-2425
George County Early Learning Collaborative	George County School District	Kristi Kirkwood	601-947-8447
Greenwood – Leflore County Early Learning Collaborative	Greenwood Public Schools	Shemica S. Pitts	662-455-7440
Grenada Early Learning Collaborative	Grenada School District	Kim Ezelle	662-226-1606
Hattiesburg Early Learning Collaborative	Hattiesburg Public School District	Hope Mikell	601-582-5078
Lafayette-Oxford Early Learning Collaborative	Oxford School District	Tamara Hillmer	662-234-3541
Lamar County Early Learning Collaborative	Lamar County School District	Teresa Jenny	601-794-1030
Marion County and Columbia Early Learning Collaborative	Marion County School District	Michael Day	601-736-7193
McComb Community Collaborative for Early Learning Success	McComb School District	Betty Wilson	601-684-4661
Monroe Early Learning Collaborative	Calvert's ABC Preschool and Nursery	Jennifer Calvert	662-257-6474
Petal Early Learning Collaborative	Petal School District	DeDe Smith	601-584-4704
Picayune School District Early Head Start	Picayune School District	Pamela Thomas	601-799-4702
Sunflower County Early Learning Collaborative	Sunflower Consolidated School District	Leigh Ann Reynolds	662-884-1200, ext. 145
Starkville Oktibbeha Early Learning Collaborative	Starkville Oktibbeha Consolidated School District	Ellen Goodman	662-615-0033
Tallahatchie Early Learning Alliance	Mississippi Early Learning Alliance	Leigh Sargent	504-400-2785