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COUNCIL FOR A STRONG AMERICA
MISSISSIPPI

FACTSHEET

The Mississippi Pre-K Tax Credit Supports Early Learning

Individuals or corporations who contribute to Early Learning Collaboratives may receive a state tax credit

A skilled, productive workforce is essential for a strong Mississippi economy. High-quality early childhood education (ECE), including Mississippi's Early Learning Collaboratives (ELCs), supports this workforce, now and into the future. By donating to local ELCs, individuals and corporations may be eligible to receive a state tax credit. Supporting ELCs is an investment in Mississippi's economic strength.

The Mississippi Department of Education funds 37 Early Learning Collaboratives (ELCs), comprised of school districts, Head Start Centers, and child care centers.[1] ELCs offer high-quality early education, meeting 10 out of 10 quality standards set by the National Institute for Early Education Research (NIEER), one of the few states in the nation to do so.[2]

The Early Learning Collaborative Act of 2013, which established the ELCs, also instituted a pre-K tax credit.[3] Under this provision, "Individuals or corporations who contribute to



support the local matching fund of an approved early learning collaborative (ELCs) may be eligible to receive a 1:1 state tax credit for the donated amount of up to $1 million."[4] Each year, the Mississippi legislature appropriates funds for this tax credit and the Department of Revenue can approve tax credits up to the amount appropriated. Tax credit funds can only be used for 4-year-old ELC classes.

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1 Mississippi Department of Education. (n.d.).Early Learning Collaboratives. https://mdek12.org/EC/Early-Learning-Collaboratives

2 National Institute for Early Education Research (2023). State of preschool 2022 Mississippi. https://nieer.org/sites/default/files/2023-08/mississippi_yb2022.pdf

3 Mississippi First (2021). Pre-K tax credit. https://issuu.com/mississippifirst/docs/pre-k_tax_presentation_view

4 Mississippi First (n.d.). Pre-K tax credit. https://www.mississippifirst.org/we-support/early-education/pre-k-tax-credit/

How to make a tax credit donation:

The process is easy:

1. You send a check to the collaborative of your choosing from the approved state-funded pre-k collaborative list.
   https://www.mdek12.org/sites/default/files/elc_lead_contacts_for_website.pdf
2. The collaborative will, in return, send you a letter acknowledging your donation.
3. The collaborative then uploads donation documentation to the MS Dept of Education.
4. Once the documentation is uploaded, MDE writes a certified letter to the donor and provides the MS Dept of Revenue with the information.
5. If you have specific questions or need assistance, please contact Tonya Ware at TWare@ReadyNation.org or Elizabeth Stone from the MS Department of Education at estone@mdek12.org.

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Business executives building a skilled workforce by promoting solutions that prepare children to succeed in education, work, and life.

Council for a Strong America is a national, bipartisan nonprofit that unites membership organizations, including law enforcement leaders, retired admirals and generals, and business executives, that promote solutions ensuring that our next generation of Americans will be successful, productive members of society.

P. O. Box 2235 / Madison, MS 39130 / 601.260.1848

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