

State	Deduction (per beneficiary per individual)	Tax Credit (per filing unit)	Partial low-income matching?	Tax deduction/credit only applicable to in-state plan	Maximum lifetime contribution limit (per beneficiary)	Total state expenditure
Alabama	\$ 10,000	-	No	Yes	\$ 400,000	No information available
Alaska	-	-	No		\$ 400,000	-
Arizona	\$ 4,000		No	No	\$ 431,000	No information available
Arkansas	\$ 10,000		Yes, up to \$500 annually	Yes	\$ 366,000	No information available
California	-	-	No		\$ 475,000	-
Colorado	No limit		Yes, up to \$500 annually for up to five years	Yes	\$ 400,000	\$ 15,878,000
Connecticut	\$ 10,000		No	Yes	\$ 300,000	\$ 10,800,000
Delaware	-	-	No		\$ 350,000	-
District of Columbia	\$ 8,000		No	Yes	\$ 500,000	\$ 1,163,000
Florida	-	-	No		\$ 418,000	-
Georgia	\$ 2,000		No	Yes	\$ 235,000	\$ 9,000,000
Hawaii	-	-	No		\$ 305,000	-
Idaho	\$ 8,000		No	Yes	\$ 350,000	\$ 1,966,000
Illinois	\$ 20,000		No	Yes	\$ 400,000	No information available
Indiana		\$ 1,000	No	Yes	\$ 298,770	\$ 33,488,161
Iowa	\$ 6,376		No	Yes	\$ 420,000	\$ 7,500,000
Kansas	\$ 6,000		Yes, up to \$600 annually	No	\$ 370,000	No information available
Kentucky	-	-	No		\$ 350,000	-
Louisiana	\$ 4,800		Yes, match 2 to 14 percent of plan earnings depending on income. Also allows for a doubling of state tax deduction of up to \$4,800 per account for needy families.	Yes	\$ 500,000	\$ 2,228,981
Maine	\$ 250		Some matching programs, but no income restrictions on them		\$ 425,000	-

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Maryland	\$ 2,500		Yes, the Save4College State Contribution Program provides a state contribution of \$250 to families making \$112,500 or less	Yes	\$ 350,000	\$ 3,800,000
Massachusetts	-	-	No		\$ 375,000	-
Michigan	\$ 10,000		No, discontinued in 2009-2010	Yes	\$ 500,000	\$ 13,735,000
Minnesota	-	-	No, discontinued in 2011		\$ 425,000	-
Mississippi	\$ 20,000		No	Yes	\$ 235,000	\$ 224,000
Missouri	\$ 16,000		No	Yes	\$ 325,000	No information available
Montana	\$ 6,000		No	No	\$ 396,000	\$ 677,944
Nebraska	\$ 10,000		No	Yes	\$ 360,000	\$ 3,712,000
Nevada	-	-	Yes, Silver State Matching Grant Program provides matching grants of up to \$300 per year, for a \$1,500 lifetime maximum, to low- and moderate-income families participating in the Upromise College Fund 529 Plan.		\$ 370,000	-
New Hampshire	-	-	No		\$ 475,000	-
New Jersey	-	-	Yes, one-time scholarship of at least \$500 and no more than \$1,500		\$ 305,000	-
New Mexico	No limit		No	Yes	\$ 400,000	\$ 1,230,500
New York	\$ 10,000		No	Yes	\$ 375,000	\$ 67,000,000
North Carolina	-	-	No		\$ 450,000	-

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North Dakota	\$ 10,000		Yes, the College SAVE Grant matches up to \$300 for three years for married, joint filers making \$80,000 (\$60,000 for single) or less and for one year for married, joint filers making \$120,000 (\$80,000 for single) or less	Yes	\$ 269,000	No information available
Ohio	\$ 2,000		No	Yes	\$ 445,000	\$ 12,900,000
Oklahoma	\$ 20,000		No	Yes	\$ 300,000	\$ 3,431,000
Oregon	\$ 4,600		No	Yes	\$ 310,000	\$ 14,250,000
Pennsylvania	\$ 28,000		No	No	\$ 511,758	\$ 36,800,000
Rhode Island	\$ 1,000		No, Rhode Island's CollegeBoundfund Matching Grant program was discontinued after 2012. However, through the CollegeBoundbaby program, every baby born or adopted as a Rhode Island resident is eligible for a one-time contribution of \$100 to a CollegeBoundfund account	Yes	\$ 395,000	\$ 89,088
South Carolina	No limit		No	Yes	\$ 426,000	No information available
South Dakota	-	-	No		\$ 350,000	-
Tennessee	-	-	No		\$ 350,000	-
Texas	-	-	No		\$ 370,000	-

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Utah		\$96 per beneficiary for an individual filer and \$192 per beneficiary for a married couple filing jointly	Yes, The Utah Educational Savings Plan Fast Forward Matching Program matches net contributions, dollar for dollar, up to \$400 annually per beneficiary. This match is for Utah residents whose total income is no more than 200 percent of federally established poverty guidelines.	Yes	\$ 430,000	No information available
Vermont		\$250 per beneficiary for an individual filer or \$500 per beneficiary for married couples filing jointly	No	Yes	\$ 352,800	\$ 2,325,000
Virginia	\$ 4,000		Yes, In the SOAR Virginia program, eligible high school students pledge to meet minimum requirements, such as maintaining a 2.5 GPA, in exchange for assistance including scholarship support of up to \$2,000.	Yes	\$ 500,000	\$ 4,200,000
Washington	-	-	-	-	-	-
West Virginia	No limit		No	Yes	\$ 265,620	\$ 2,300,000
Wisconsin	\$ 6,200		No	Yes	\$ 456,000	\$ 14,700,000
Wyoming	-	-	-	-	-	-