

## **Texas Comptroller of Public Accounts**

Office of General Counsel  
Texas Comptroller of Public Accounts  
P.O. Box 13528, Austin, Texas 78711

**Submitted via email to [rules.comments@cpa.texas.gov](mailto:rules.comments@cpa.texas.gov)**

Re: Proposed Education Savings Account Program Rules (34 TAC §§16.401–16.410).

To Whom It May Concern:

Thank you for the opportunity to comment on the proposed rules for the Education Savings Account Program (34 TAC §§16.401–16.410), published in the *Texas Register* on August 22, 2025. On behalf of the Association of Texas Professional Educators, I submit the following comments regarding implementation and administration of the program.

ATPE recommends that the Comptroller amend the proposed rules to require timely notification to Independent School Districts (ISDs) when a student is approved for or exits participation in the ESA program.

Currently, the proposed rules provide notice only to parents and vendors, leaving districts unaware when resident students are leaving with ESA funding. This lack of communication has two significant consequences:

1. **Unnecessary Resource Burdens** – Each summer, districts dedicate staff and resources to contacting families who have not reenrolled in order to comply with compulsory attendance requirements. Without notice of ESA participation, districts may waste valuable time and energy trying to track down students who are no longer their responsibility.
2. **Staffing and Class-Size Planning** – Accurate enrollment projections are critical for districts to plan staffing, balance class sizes, and allocate resources. Without timely notice of ESA approvals, districts will face avoidable disruptions, which directly affect students and teachers.

For these reasons, we respectfully urge the Comptroller to add language in §16.410 (Notices) requiring that resident school districts be notified when a student is approved for ESA participation, as well as when a student exits ESA-funded schooling. This communication can be provided in a way that respects student privacy but allows districts to avoid wasting resources and to make staffing and class-size decisions that best serve the students who remain in public schools.