

# Tuition Tax Credits (school vouchers)

## OUR POSITION: OPPOSE

### Major Elements of Current bills: S.520 and H.3852

- **Tuition tax credit for any student to attend a private school (including those already in private schools).**
  - Amount of tax credit based on the per pupil amount of all state funding to a school district
    - Any special needs children: 100% of state funding
    - Students zoned for a “failing public school:” 75% of state funding
    - All other students: 50% of state funding.
  - Tax credit for home-schooled student: \$1,000.
  - Tax credits for existing private school students phased in over 5 years.
  - No provisions for accessibility, transportation or quality of education.
  - No accountability requirements.
- **“Student Scholarship Organization” tax credits for donations to organizations to provide vouchers.**
  - Individuals and corporations can claim a tax credit up to \$50,000 for donations to an organization.
  - Organization gives “scholarships” (vouchers) to attend a private school if the student -
    - Has a household income at or below 200% of the federal poverty rate OR
    - Is determined by a school psychologist to be physically or mentally handicapped.
  - Voucher must equal 100% of per pupil state funding for that school district.
  - Schools receiving vouchers
    - Are allowed to use admission criteria as long as it does not include “past academic history”
    - Are not required to use certified teachers
    - Are not required to assist with student transportation
    - Must administer the state achievement test or another nationally recognized test and publicly disclose test results by grade level.
  - Organization must allocate 90% of annual revenue to “scholarships.”
  - Total amount of state tax credits for this purpose cannot exceed \$25 million plus inflation per year.
- **State Oversight is held solely by the Department of Revenue.**

### Reasons to Oppose

- Public schools are academically and financially accountable to taxpayers; Private schools funded through tuition tax credits and school vouchers lack similar accountability.
- Private schools choose who to admit. Many, if not most, private schools will not be options for children performing below grade level or have behavioral problems.
- Independent charter schools, which are accountable to taxpayers, can be established in any school district in the state.
- Tuition tax credits and vouchers primarily benefit families with students already in private schools.
- Tuition tax credits and vouchers reduce state revenue and/or increase government spending leaving fewer resources for public schools.
- Extensive research shows no academic gains from tuition tax credits and school vouchers and that public schools do as good or better job of educating students than private schools.
- Legislators are being influenced by large amounts of out-of-state, pro-voucher campaign financing. (See <http://buyingsc.blogspot.com/>)

**Take Action: Call your State Senator and ask him to oppose the Tuition Tax Credit bill.**