

The Case Against Tax Benefits for Private School Expenses

Montana Public Education Center, March 13, 2015



Certain Montana Republican state legislators apparently intend to move ahead with their agenda to provide tax benefits for private and religious schools. This in spite of clear and unequivocal voter opposition to the idea and constitutional prohibitions on what they seek.

Recently the Oklahoma Legislature, with a 40-8 Republican majority in the Senate and a 72-29 Republican majority in the House, chose to jettison legislation to provide tax benefits for private and religious schools when polling came out showing a 2-1 opposition among Oklahoma voters. Montana voters have expressed conclusive opposition to tax benefits for private schools as well. **Are Montana Legislators listening?**

The Oklahoma Legislature honored the will of voters. Will Montana Legislators have the courage to do the same?

By ANDREA EGGER World Staff Writer



OKLAHOMA CITY — State Sen. Clark Jolley announced Wednesday that he was pulling a piece of legislation that would have created vouchers or “education savings accounts” to remit taxpayer funds to parents to pay for private school tuition.

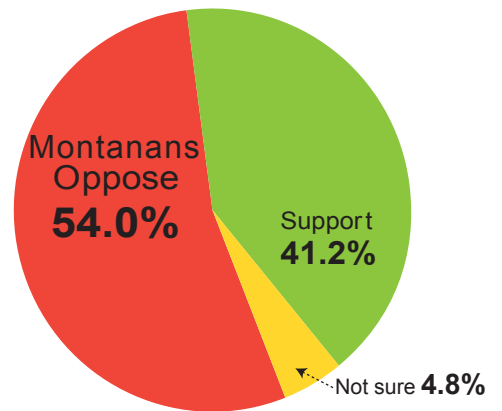
Jolley, of Edmond, had authored the controversial Senate Bill 609 with Oklahoma City State Rep. Jason Nelson, a fellow Republican. He said he needed more time to “address questions about the benefits of the school choice plan.”

A similar bill died in House committee last month despite the support of Speaker Jeff Hickman, R-Fairview.

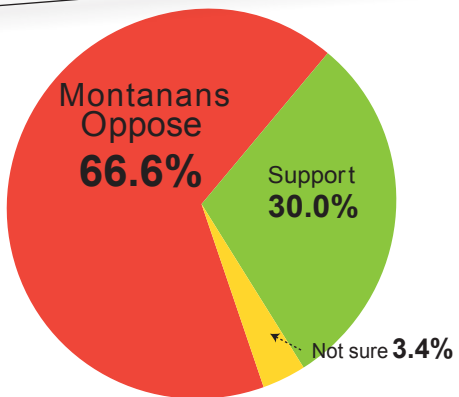
Posted: Thursday, March 12, 2015 12:00 am
Oklahoma legislator pulls controversial bill that would have created school vouchers
 A recent poll found broad opposition, even among Republicans.

Zogby Analytics Poll, +/- 4.5% margin of error, September 2014

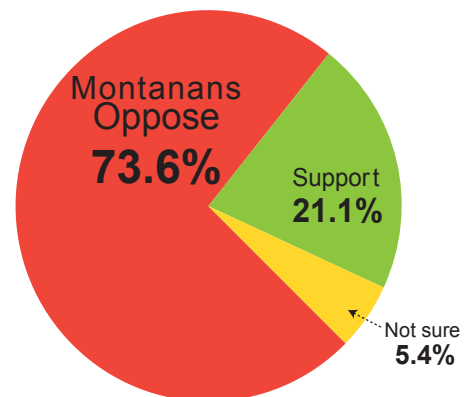
Montanans oppose providing tax benefits to parochial schools



Montanans oppose providing tax benefits to private schools without community elected trustees



Montanans oppose providing tax benefits to private schools not obligated to uphold the public's right to know and have input into decisions



Unfortunately, the sponsors of these proposals apparently intend to pursue their ill-thought strategy of disguising the tracks between the Legislature's action and the tax benefits they would extend to private and religious schools. Hopefully their colleagues will see through these disguises and reject these ill-thought proposals. The interests of students and voters are hanging in the balance.

Proposals in current House Bills 322, 433, and 596 to directly or indirectly provide tax payer funding of private and religious schools violate the Montana Constitution; contradict the will of Montana voters; divest communities of their right to vote, observe, receive proper notice of, and participate in the operations of taxpayer funded schools.

The Montana Supreme Court has held, on more than one occasion, that the Legislature cannot do indirectly what it cannot do directly. The prohibition on the Legislature's actions is, in this case, on both direct and indirect aid, as established in Article X, Section 6. The Legislature cannot construct a path byzantine enough to avoid this outright prohibition, no matter how vociferously supporters argue to the contrary.

A Comparison of the rights of Montanans: Public schools vs. tax supported private schools

Right or obligation involved	Montana's Public Schools	Private Schools
The Montana Constitution	Requires the Legislature to establish and adequately and equitably fund a basic system of free quality schools.	Prohibits the Legislature from providing a direct or indirect appropriation or payment for sectarian purposes.
Voter Rights	The right to elect who will govern public schools and the right to vote on a variety of measures under the law.	None
Citizens Rights	The right to know observe and participate in the actions of public school districts.	None
Compliance with Accountability	Required under various laws of the Montana Legislature and rules of the Board of Public Education.	Not Required
School Choice	Freely-exercised, through choice of district, choice of school, choice of curriculum, options through digital learning and proficiency-based advancement.	Freely-exercised with virtually no conditions other than perfunctory reports of attendance and confirmation that minimum hours of instruction are provided.
Tax Credits	Not currently provided but could be integrated as part of the constitutionally required basic system of free quality schools.	Prohibited as direct or indirect appropriations or payments as to parochial schools.
Vouchers	Not currently provided but comparable flexibility is allowed through other provisions guaranteeing public school choice	Prohibited as direct appropriations, in violation of Article V, Section 11(5) and Article X, Section 6 of the Montana Constitution.

It's time to quit wasting time trying to craft solutions in pursuit of a problem that does not exist. Montana's Public Schools are:

Governed by elected trustees

Responsive to the needs of each community

Excellent, efficient, and equitable and empowered

Adapting and innovating to advance student achievement for each child

Transparent and Trusted