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**Testimony for the Senate Budget and Taxation Committee**

**March 9, 2011**

**SB 315 – Building Opportunities for All Students and Teachers (BOAST) in Maryland  
Tax Credit**

**OPPOSE**

The ACLU of Maryland strongly opposes SB 315 and urges an unfavorable report. It will siphon off millions of dollars from public education and divert it to private schools that do not have to abide by the same prohibitions against discrimination that public schools do, establishing a system akin to vouchers for the first time in Maryland.

**“Tax Credit” establishes vouchers by the backdoor.** Promoted as a business tax credit to scholarships, teacher scholarships and innovative programs in public schools, the bill is a backdoor attempt to create private vouchers in Maryland for the first time.

- Tax credit offsets the contribution by businesses to provide parents *individual scholarships to send their children to private/parochial schools*. Voucher programs involve direct payment of public funds to parents for *individual scholarships to send their children to private/parochial schools*.
- Tax credit diverts money from general fund revenues to private schools via individual scholarships. Voucher programs divert money from general fund via individual scholarships.

**A dollar of lost revenue from a tax subsidy is a dollar short for public schools.**

- Arizona’s education tax credit program diverted more than \$100 million from state coffers in its first three years.
- Illinois’ tax credit program diverted \$65.9 million from its general fund in 2001.
- Pennsylvania’s program has ballooned to over \$80 million per year from state general funds.

**Private schools can skirt civil rights laws that protect public school students and teachers from discrimination.**

While the bill provides that private schools receiving these funds must comply with Title VI of the Civil Rights Act, this does not provide the same comprehensive protections against discrimination for children as is provided to public school children pursuant to Maryland state law. Title VI prohibits discrimination on the basis of race, color, or national origin. Maryland state regulations prohibit discrimination in public schools on the basis of race, ethnicity, region, religion, gender, sexual orientation, language, socioeconomic status, age, or disability. COMAR 13A.01.04.03. Private schools can, however, discriminate on the basis of the items not in Title VI, which includes religion, gender, sexual orientation, language, socioeconomic status, age, and disability. They can and do deny admission and expel children on many of these bases. Private schools are not accountable for the diversity of their student body, their graduation rates or achievement gaps. They have no obligation to educate low-income children.

Additionally, public schools also cannot discriminate against teachers on the basis of “race,

religion, color, national origin, handicap, or sex.” Maryland Code Annotated, Education Article, § 6-104(b). Once again, however, this prohibition does not apply to private schools.

**Private schools are not accountable for student performance or achievement.** Private schools do not have to administer or report high school assessments or any other gauge of student achievement now or under these bills.

**Entanglement of church and state.** In nearly any imaginable form, this bill diverts general funds to private schools, the primary beneficiaries of which are religious schools with religious curriculum, entangling the state in promoting religious education. The bill, in its current form, does not require a separation of funds and does not separate religious education from the funding stream.

### **How B.O.A.S.T. Abandons Maryland’s Educational Funding Policy**

	Public Schools	Private Schools/BOAST
Funding Based upon:		
• Enrollment	√	No
• Number of students in poverty	√	No
• Number of students in special education	√	No
• Local wealth	√	No
Accountable for:		
• Student performance	√	No
• Student retention	√	No
• Student graduation rates	√	No
• Student demographics and achievement gaps	√	No
• Special education	√	No
• No Child Left Behind	√	No
• Discipline and suspension policies	√	No
• Educating every student regardless of income, disability, religion, and achievement	√	No
• No religious doctrine with state funds	√	No
Local funding required	√	No