



To: Revenue Committee
From: Tom Venzor, Executive Director
Nebraska Catholic Conference
Subject: LB670 (Opportunity Scholarships Act) (Support)
Date: March 6, 2019

Madame Chair Linehan and Members of the Revenue Committee,

The Nebraska Catholic Conference advocates for the public policy interests of the Catholic Church and advances the Gospel of Life through engaging, educating, and empowering public officials, Catholic laity, and the general public. I would like to express our support for LB670.

Every parent has the right to direct their child's education. And every child deserves an education best suited to their individual needs. Unfortunately, not every parent is financially capable to choose an education that is best for their children. While our Catholic parishes and schools across Nebraska tirelessly work to provide an affordable education for every child who knocks on our doors, we also cannot deny reality: there are more low-income and working-class families seeking private education for their children than there are scholarship opportunities.

The Opportunity Scholarship Act helps break down these barriers and provide true access to excellence. It incentivizes private donations to nonprofit organizations that must turn nearly all their revenue into private-school scholarships for low- and middle-income families. By advancing LB670, you provide countless lower-income families with true freedom to choose the education best suited for their children.

Scholarship tax credit policies, like LB670, exist in 18 other states across the country. They have been tried and proven effective on a variety of levels. They produce a net state savings.¹ They improve educational outcomes, not only for students who receive scholarships but also for students who remain in public schools.² They have been upheld as constitutional by the United States Supreme Court³—and would be constitutional under Nebraska law.⁴

¹ See Martin F. Lueken, Ph.D., *The Tax-Credit Scholarship Audit: Do Publicly Funded Private School Choice Programs Save Money?*, Ed Choice (October 2016), available at <https://www.edchoice.org/wp-content/uploads/2017/03/Tax-Credit-Scholarship-Audit-by-Martin-F.-Lueken-UPDATED.pdf>.

² See "The Research on Private Education Choice," ExcelInEd (2018), available at <https://www.excelined.org/wp-content/uploads/2018/06/ExcelinEd.PolicyToolkit.PrivateChoice.Research.2018.pdf>.

³ See *Arizona Christian School Tuition Organization v. Winn*, 563 U.S. 152 (2011).

⁴ See Richard D. Komer and Clark Neily, *School Choice and State Constitutions: A Guide to Designing School Choice Programs*, The Institute for Justice and The American Legislative Exchange Council, p. 53 (April 2007), available at https://www.ij.org/images/pdf_folder/school_choice/50statereport/50stateSCreport.pdf.

Among other provisions and protections in the Opportunity Scholarships Act, LB670 specifically requires important safeguards to ensure that qualified schools are approved or accredited by the Nebraska Department of Education,⁵ comply with federal antidiscrimination requirements,⁶ follow other health and life safety laws and codes,⁷ and ensure that scholarships cannot exceed the full cost of educating an eligible student at the qualified school.⁸ All of these measures ensure that students who qualify for scholarships are being served by qualified schools which can—and do—provide safe and excellent educational settings.

We all know that kids get only one chance at their K-12 education. LB670 will ensure that Nebraska’s low-income and working-class children have the opportunity to access a life-transforming educational experience—all while making fiscal sense for Nebraska. We hope that the committee advances this policy to invest in kids and provide thousands of children another pathway toward a better tomorrow.

The Nebraska Catholic Conference respectfully urges your support of this legislation. Thank you for your time and consideration of our position.

⁵ Section 3(4)(d). *See also* Nebraska Department of Education for more information about Rule 10 (accreditation) and Rule 14 (approval) requirements, such as “Accredited Nonpublic Secondary Schools Worksheet” (available at <https://cdn.education.ne.gov/wp-content/uploads/2018/08/Acc-Nonpublic-Sec-checklist.docx.pdf>) and “Approved Nonpublic Secondary Schools Worksheet” (available at <https://cdn.education.ne.gov/wp-content/uploads/2018/08/App-Nonpublic-Sec-checklist.docx.pdf>).

⁶ Section 3(4)(b).

⁷ Section 3(4)(c).

⁸ Section 3(6).