



To: Revenue Committee
From: Jeremy Ekeler, Associate Director of Education Policy
Nebraska Catholic Conference
Subject: LB753 (Opportunity Scholarships Act) (Support)
Date: February 3, 2023

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 LB753.

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 families seeking a Catholic education for their children than there are scholarship opportunities.

For instance, the Diocese of Grand Island reports a 440% increase in scholarship requests from 2018 to 2023 in their 12 schools and could not fund students for the first time. Children's Scholarship Fund of Omaha, which does not market its fund, turned away 225 children in northeast Nebraska this past year due to a funding shortfall. And the Diocese of Lincoln (30 schools) has seen their scholarship requests balloon over 100% in the past three years.¹ This growth in need is unsustainable. There has always been a need, there is now a need, and there is more need surfacing.

LB753 Opportunity Scholarship Act incentivizes private donations to nonprofit organizations that must turn nearly all donations into education scholarships for low-income students. By advancing LB753, you provide countless low-income families with true freedom to choose the education best suited for their children.

Scholarship tax credit policies, like LB753, exist in 21 other states across the country.² They have been tried and proven effective on a variety of levels. They produce a net state savings.³

¹ Diocesan reporting

² <https://www.edchoice.org/school-choice/types-of-school-choice/tax-credit-scholarship/>

³ 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>.

They improve educational outcomes, not only for students who receive scholarships but also for students who remain in public schools.⁴ They have been upheld as constitutional by the United States Supreme Court numerous times (most recently in *Carson v. Makin*)⁵—and would be constitutional under Nebraska law.⁶

Among other provisions and protections in the Opportunity Scholarships Act, LB753 specifically requires important safeguards to ensure that qualified schools are approved or accredited by the Nebraska Department of Education,⁷ comply with federal antidiscrimination requirements,⁸ follow other health and life safety laws and codes,⁹ and ensure that scholarships cannot exceed the full cost of educating an eligible student at the qualified school.¹⁰ All of these measures ensure that students who qualify for scholarships are being served by qualified schools which can—and already do—provide safe and excellent educational settings for children.

We all know that kids get one chance at their K-12 education. LB753 ensures that Nebraska’s most vulnerable 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 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.

⁴ 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>.

⁵ <https://ij.org/case/maine-school-choice-3/>

⁶ <https://ij.org/report/a-guide-to-designing-educational-choice-programs/?state=US-NE>

⁷ 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>).

⁸ Section 3(4)(b).

⁹ Section 3(4)(c).

¹⁰ Section 3(6).