



Education Freedom and LB 295: Major Points

Fundamentals:

- As the **first educators** of their children, **parents/families** have the **fundamental right** to **choose an education** for their children that corresponds to their own convictions. (CCC 2229)
- "...public authorities have the duty of **guaranteeing this parental right** and ensuring the **concrete conditions** of its exercise." (CCC 2229)
- Current conditions prevent many poor and working-class families from exercising this fundamental right, which is rooted in their **human dignity**.
- **Every child** has the right to attend a school that best meets their **unique needs**.
- The Church reminds us that "the **poor and helpless have a claim to special consideration**" (Pope Leo XIII, *Rerum Novarum*), and thus the most urgent need for educational choice laws.
- Education choice is essential to **religious freedom** (Vatican II, *Declaration on Religious Freedom*, §5: "Parents, moreover, have the right to determine, in accordance with their own religious beliefs, the kind of religious education that their children are to receive. Government, in consequence, must acknowledge the right of parents to make a **genuinely free** choice of schools and of other means of education").
- Educating children is a **participation in God's creative activity**. (JPPII, *Familiaris Consortio*, 36)

LB 295 and Fundamentals:

- **LB 295** gives more **low-income families the financial means** to choose an education that best meets their children's needs.
- LB 295 provides scholarships to **poor and working-class children** whose parents seek to choose for them a private education.
- LB 295 **empowers poor parents**, through the provision of private scholarships, to choose a non-public/non-government/private/faith-based education for their children.
- Thus, LB 295 gives more **children** the educational **freedom** demanded by their **human dignity**.
- LB 295 **protects religious freedom** by lifting the financial burdens that often prevent **poor and working-class families** from sending their children to a Catholic, Protestant, Jewish, or other **faith-based school** in accordance with their own convictions.

Policy Points:

- LB 295 enacts a **tax credit** for **private donations** to nonprofits that would provide K-12 private-school scholarships **for poor and working-class children**.
- Facilitates *private donations* to **private scholarships funds** to attend **private** school (i.e., LB 295 does not enact charter schools or vouchers).
- Similar “**tax-credit scholarship**” laws are working in **at least 18 other states**, including Iowa, Kansas, and South Dakota.
- Scholarships go to students, not schools.
- A tax credit is a direct reduction of one’s tax *liability*. A tax deduction reduces only one’s taxable *income*.
- School participation would be voluntary. The state would be refused any expanded authority to interfere with or control private-school governance or policies. Scholarship funds created would be private, not public, giving the state no new reason to dictate their use.
- Recipients’ families must have income lower than 2X the Free and Reduced Lunch level.
- First-time recipients must be transferring from public to private school – or be entering private-school Kindergarten, private-school 9th Grade, or be a sibling of any of these other recipients.
- Aggregate annual tax credit “cap” would be \$2 million in Year 1, and increase by 20% annually up to a max of \$10 million.
- Tax-credit scholarships are the most popular form of education choice policy today.¹
- Scholarships would be privately-funded, and are clearly constitutional.²
- Saves millions of taxpayer dollars by slowing expenditures of state education aid.³
- Slows overcrowding in urban public schools and corresponding state and local spending.⁴
- Have *saved* a total of \$1.7 to \$3.4 *billion* in 18 other states to date.⁵
- Tax-credit scholarships are not vouchers, because vouchers shift public school funds to students attending private school, whereas tax-credit scholarships funnel only private contributions to families and students seeking to attend private school.
- LB 295 is not anti-public/government schools, but pro- *all* families in ensuring equal access to the education that best meets their child’s unique needs.

¹ Education Next [Poll on School Reform](#), Winter 2018.

² *Arizona Christian School Tuition Organization v. Winn* (U.S. Supreme Court, 2011).

³ Scheideler and Eash, *Long Term Fiscal Impact Analysis of LB 26*, Nebraska School Finance Strategies, Inc., Feb. 2015 (fiscal analysis of LB 295 predecessor bill).

⁴ Deb Portz, “School Choice Could Manage LPS Growth,” Lincoln Journal Star, Oct. 20, 2017 (noting LPS enrollment expected to outgrow current facilities with 5,000 more students in next 5 years).

⁵ Lueken, *The Tax-Credit Scholarship Audit*, Ed Choice, Oct. 2016.