

Memorandum of **OPPOSITION**

Federal Support for Non-Public Schools

The New York State School Boards Association (NYSSBA) *strongly opposes* any federal tax plan that provides additional support, directly or indirectly, for non-public schools.

Under the most recent federal tax proposal, the allowable uses of 529 educational savings plan would be vastly expanded to allow for up to \$10,000 per year in savings for tuition at nonpublic K-12 schools, including parochial schools. The 529 plan was originally created to allow families to save for college expenses. Under the new proposal, taxpayers would have the ability to reduce their tax liability by thousands of dollars per year. As a result, this plan would provide federal incentives for private and religious schools, and reduce the federal funding available to support our country's public school students.

At the same time, the tax proposal would also eliminate the deduction for some local property taxes, which currently support some of the largest school districts in New York State. This part of the proposal would negatively impact both middle class taxpayers and millions of public school students. The local tax deduction has been in place for more than a century, dating back to the enactment of the original federal income tax in 1913. In addition, the proposal would eliminate the \$250 per year tax deduction available to public school teachers who spend their own money for classroom supplies to help support their students.

This double hit on our country's public schools is unacceptable. Nearly 90% of the millions of K-12 students in this country attend public schools. The federal government should not reduce the resources available to those public school districts in order to provide even more support for nonpublic schools.

For these reasons, NYSSBA *strongly opposes* any proposal that uses tax deductions or other incentives to support non-public schools at the expense of public school students. For additional information, please contact NYSSBA Governmental Relations at 518-783-0200.