

SCHOOL CHOICE OPTIONS FOR MARYLAND

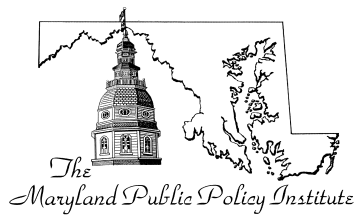
Education Tax Credits and the BOAST Tax Credit Proposal



The
Maryland Public Policy Institute

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Maryland Public Policy Institute

Founded in 2001, the Maryland Public Policy Institute is a nonpartisan public policy research and education organization that focuses on state policy issues. Our goal is to provide accurate and timely research analysis of Maryland policy issues and market these findings to key primary audiences. The mission of the Maryland Public Policy Institute is to formulate and promote public policies at all levels of government based on principles of free enterprise, limited government, and civil society. The Institute is a member of the State Policy Network. In order to maintain objectivity and independence, the Institute accepts no government funding and does not perform contract research. The Maryland Public Policy Institute is recognized as a 501 (C) (3) research and education organization under the Internal Revenue Code.

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SCHOOL CHOICE OPTIONS FOR MARYLAND: Education Tax Credits and the BOAST Tax Credit Proposal

EXECUTIVE SUMMARY

In the 2007 Maryland state legislative session, a bipartisan coalition of legislators has introduced the Building Opportunities for All Students and Teachers, or BOAST tax credit proposal. This initiative is modeled after a similar tax credit program in Pennsylvania that has strong bipartisan support there. The legislation (Senate Bill 265) is sponsored by State Senator James E. DeGrange, Sr., a Democrat from District 32 (Anne Arundel County) and 17 co-sponsors. In the House of Delegates, the bill is sponsored by Delegate James E. Proctor Jr., a Democrat from District 27A (Calvert and Prince George's counties) and 57 co-sponsors.

The BOAST tax credit proposal would provide up to \$25 million in partial tax credits to Maryland businesses that make contributions to support education. Specifically, the bill would allow businesses to make up to \$15 million in contributions to non-profit organizations that fund tuition scholarships to non-public schools. Businesses would also be allowed to contribute up to \$10 million to organizations that fund initiatives to improve public education. Businesses participating in the BOAST tax credit program would be able to receive a partial tax credit (worth 75 percent of the donation) for qualifying contributions.

The purpose of this report from The Maryland Public Policy Institute is to provide information on similar education tax credit programs across the country. The Institute is a nonpartisan public policy research and education organization that focuses on state policy issues. Our goal is to provide accurate and timely analysis of Maryland policy issues and market these findings to key primary audiences. Toward that end, this report will provide families, taxpayers, and elected officials in the Old Line State with important background information about the BOAST

tax credit proposal. Specifically, this report includes a review of the BOAST tax credit proposal, background information on similar programs across the nation, and an analysis of what the BOAST program could provide to Maryland.

AN OVERVIEW OF EDUCATION TAX CREDIT SCHOLARSHIP PROGRAMS IN THE UNITED STATES

Across the nation, growing support is building for programs that expand parental choice in education. Today, a dozen states and Washington, D.C. have publicly-funded scholarship programs that allow parents to choose a school for their children. In 2007 as many as 150,000 students nationwide may attend a school of choice via these programs. Since the late 1990s, policymakers have embraced individual and corporate tax credits as vehicles for expanding parental choice in education. The Maryland “Building Opportunities for All Students and Teachers” (BOAST) tax credit is an example of such an initiative.

In all, various forms of education tax credits for scholarship donations or public school improvement projects have existed in Arizona, Florida, and Pennsylvania since 1997 and 2001 respectively. Last year, lawmakers in Arizona, Iowa, and Rhode Island enacted new education tax credits for scholarship donations. The following is an overview of the programs similar to the Maryland BOAST proposal that currently exist across the nation.

Arizona Private School Tax Credit Program for Individuals

My kindergarten son is in a safe and nurturing environment at his school. If it were not for the scholarship he would have to go to a much larger neighborhood public school. His teachers and playground monitors know who he is, how he is doing, and where he is at all times.

*—A parent receiving a scholarship from
Arizona School Choice Trust*

In 1997, the Arizona legislature enacted an individual tax credit for contributions to organizations that give students education scholarships redeemable at private elementary and secondary schools. Under the law, individuals can receive a dollar-for-dollar credit for up to \$500 against their state income tax, and married couples filing jointly are eligible for a credit of up to \$625. The tax credit is nonrefundable; therefore, taxpayers can only receive reimbursement for the amount of their tax liability up to \$500.

To be eligible to receive tax credit donations, scholarship organizations must meet certain requirements to be eligible to receive tax credit donations. First, organizations must be non-profit, in accordance with sec. 501 of the Internal Revenue Code. Second, at least 90 percent of the organization’s revenue must be distrib-

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uted as scholarships. Third, scholarships must be redeemable at more than one school. To be eligible to receive tax credit scholarships, schools must not discriminate on the basis of race, color, handicap, familial status, or national origin.

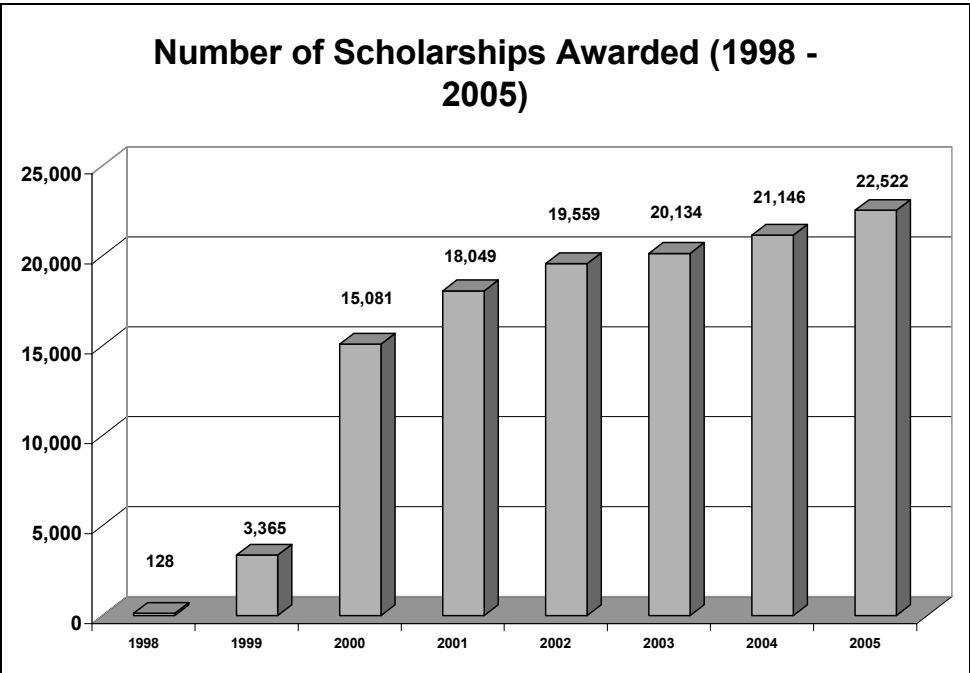
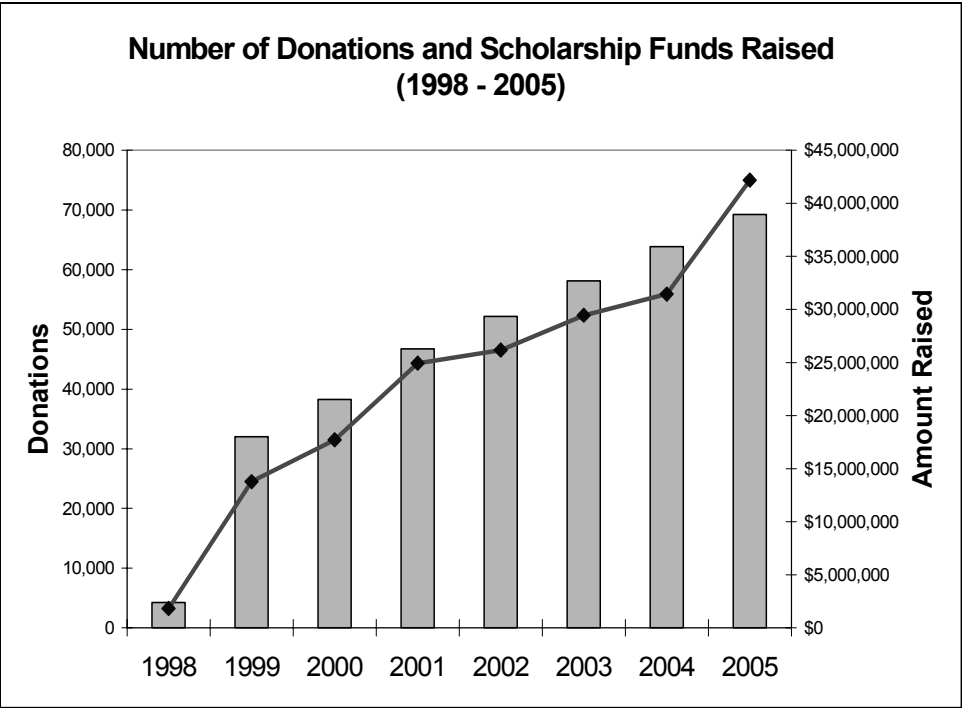
Graphs 1 and 2 demonstrate the strong growth in popularity of the tax credit program since its first year in 2008. According to the Arizona Department of Revenue, more than Arizona taxpayers made more than 70,000 donations totaling nearly \$45 million for tuition scholarships in 2005.¹ These donations were used to fund more than 22,000 scholarships for children across the state. In all, the program has raised \$188 million for donations between 1998 and 2005, according to the Milton and Rose D. Friedman Foundation.² During that period, it has raised 120,822 tuition scholarships. According to the Goldwater Institute, the majority of these scholarships were awarded to students on the basis of financial need.³

One of the reasons for the tax credit program's continued success and popularity was that state legislators expanded the program in 2005 to allow married couples filing jointly to contribute a total of \$2,005. This expansion led to an increase of 32 percent in funds raised in 2005, suggesting that there will be continued growth into the future.

What kind of impact is the program having? First, the private school tax credit program has strengthened the marketplace of available education options for Arizona families. The state has experienced a growth in the number of private schools during a period when many private schools are closing across the nation. Second, it is improving the educational opportunities of the children who are participating in the program. The Goldwater Institute conducted a survey of low-income families participating in the scholarship program. It found that more than 80 percent of parents choosing private schools had overall satisfaction ratings of A, whereas less than 20 percent of parents with children in public or charter schools expressed equal satisfaction.⁴

Importantly, like the BOAST tax credit proposal for Maryland, the Arizona tax credit program also includes a provision for public school participation. Arizona taxpayers are currently allowed to contribute up to \$200 for an individual (\$400

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1. Arizona Department of Revenue, *Individual Income Tax Credit for Donations to Private School. Tuition Organizations: Reporting for 2005*, at: www.azdor.gov/ResearchStats/private_schl_credit_report_2006.pdf.
 2. *The ABCs of School Choice: 2006-2007 Edition*, Milton and Rose D. Friedman Foundation.
 3. Carrie Lukas, "The Arizona Scholarship Tax Credit: Providing Choice to Arizona Taxpayers and Students," Goldwater Institute *Policy Report* No. 186, December 11, 2003.
 4. Dan Lips, "The Impact of Tuition Scholarships on Low-Income Families: A Survey of Arizona School Choice Trust Parents," Goldwater Institute *Policy Report* No. 187, December 11, 2003.



for joint filers) to a public school for extracurricular activities and receive a dollar-for-dollar tax credit. In 2005, Arizona taxpayers contributed approximately \$35 million to public schools through the tax credit program.⁵

The Pennsylvania Education Improvement Tax Credit Program

Now in its sixth year, PA's Education Improvement Tax Credit (EITC) program is considered by many in our legislature as one of our state's biggest educational achievements of the past decade. During this current 2006-2007 school year, more than 33,000 children across Pennsylvania are benefiting from EITC scholarships and countless numbers of children in public schools are benefiting from innovative programs that would have likely gone unfunded. Since the program's inception in 2001, more than 2,300 businesses have contributed in excess of \$240 million to approved EITC organizations.

EITC scholarships have provided tens of thousands of lifeboats to families looking for the right school for their child. Each time a child moves from a public to nonpublic school and each time a child is able to stay in a non-public school as a result of the EITC, both taxpayers and families win.

—Andrew LeFevre of Reach Alliance

In 2001, Pennsylvania lawmakers created the Educational Improvement Tax Credit program to allow businesses to receive tax credits for donations that fund private school scholarships or innovative public school programs.⁶ Under the tax credit program, businesses can receive a 75 percent tax credit for a one-time donation or a 90 percent tax credit for contributions for two years. The original law allowed for a total of \$20 million in tax credits for contributions to non-profit organizations that fund tuition scholarships; \$10 million in tax credits were available for contributions for educational improvement organizations for public schools.⁷ To be eligible to receive a scholarship through the program, families

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5. Lori Baker, "Tax-credit gifts benefit many schools," *Arizona Republic*, November 22, 2006.
 6. Dan Lips, "School Choice Alternatives," *National Review Online*, September 6, 2001.
 7. The Heritage Foundation, "School Choice in the States: Pennsylvania," at: www.heritage.org/Research/education/schoolchoice/Pennsylvania.cfm.

must have an annual income of below \$50,000 with an additional \$10,000 allowed for each child.

Since 2001, participation in the Pennsylvania Educational Improvement Tax Credit program has been consistently strong. According to the REACH Foundation, a non-profit organization based in Harrisburg, more than 2,200 different companies have made contributions totaling \$260 million through the program.⁸ This strong popularity has led the state legislature and governor to increase the cap on allowed contributions by three times since 2001.

During the fiscal year 2006-2007, the total cap on contributions was \$54 million with \$36 million dedicated for scholarships and \$18 million for public school improvement projects. In 2003, the program was amended to allow for donations to fund scholarships for pre-kindergarteners. Five million dollars in tax credits are available for pre-K scholarships. According to the REACH Foundation, more than 33,000 children are currently benefiting from tax-credit funded scholarships. Thousands more children in public school are benefiting from education improvement projects.

Table I : Scholarships Funded by the Pennsylvania Tax Credit Program (2001-2006)				
Year	Funds Raised for K-12 Scholarships	# of Scholarships Awarded	Pre-K Scholarship Funds Raised	# of Pre-K Scholarships Awarded
2001-02	\$19,066,825	18,656		
2002-03	\$22,202,944	21,725		
2003-04	\$28,434,178	27,822		
2004-05	\$29,342,885	28,711	\$3,023,258	2,629
2005-06	\$32,359,701	31,663	\$5,387,043	4,684
2006-07	\$30,910,205	30,245	\$4,164,923	3,622
Total	\$162,316,738	158,823	\$12,575,224	10,935

Source: The Reach Alliance.

Importantly, all of these scholarships and public school improvement funds have been raised by the voluntary participation of Pennsylvania businesses, which have been very eager to participate. In 2005, the contributions for the tuition scholarship portion of the tax credit were raised within a matter of days. More than 500 businesses were unable to make donations due to the cap or limit on tax credit contributions.⁹

8. The REACH Foundation, "Transforming Education in Pennsylvania: The Latest Facts About the Educational Improvement Tax Credit Program," at: www.paschoolchoice.org.

Education Tax Credits and the BOAST Tax Credit Proposal

The strong popularity of the Education Improvement Tax Credit program has led to bipartisan support for the program among both Democrats and Republicans. During the 2006 gubernatorial campaign, Republican candidate Lynn Swann proposed doubling the cap for corporate contributions. Governor Rendell's office responded by pointing to his past support for the program, which included approving measures to expand the cap on contributions in 2003 and 2005.

For More Information:

The REACH Foundation
www.PASchoolChoice.org
PO Box 1283
Harrisburg, PA 17108
717-238-1878

The Florida Corporate Scholarship Tax Credit Program

We're committed to school choice because equal opportunity starts with equal options for education, and because the competition of choice drives positive change in our public schools.

– Former Governor Jeb Bush, State of the State Address to the Florida Legislature, March 7, 2006

In 2001, Governor Jeb Bush signed into law the Corporate Scholarship Tax Credit program.¹⁰ Under this law, corporations can receive a dollar-for-dollar tax credit worth up to 75 percent of their tax liability to contributions to scholarship funding organizations that award tuition scholarship to low-income students. In 2001, this program was capped at \$50 million. In 2007, the amount of tax credit contributions is limited to \$88 million. To be eligible to receive a scholarship through this program, students must qualify for the federal free and reduced school lunch program (185 percent of the federal poverty level) and be enrolled in public school or about to enter first grade.¹¹

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9. Dan Lips and Evan Feinberg, "Education Notebook: School Choice Spreads with Tax Credits," The Heritage Foundation, July 7, 2006, at <http://www.heritage.org/Research/Education/EdNotes34.cfm>.
 10. Florida Department of Education, "School Choice Options: Florida Continues to Lead the Nation," at: https://www.floridaschoolchoice.org/district/files/School_Choice_Options.pdf.
 11. Friedman Foundation, *The ABCs of School Choice*.

**Table 2—Number of Tax Credit Scholarships
Awarded (2001-2006)**

Year	Total Number of Scholarships Awarded
2002-03	15,585
2003-04	11,550
2004-05	10,549
2005-06	14,084
Total	51,768

Source: Florida Department of Education.

Since 2002, Florida's Corporate Scholarship Tax Credit program has funded more than 51,000 scholarships for low-income students, as Table 2 shows. The majority of these scholarships are being awarded to minority children. For example, according to the Florida Department of Education, 42 percent of the students receiving scholarships in 2002 were African American.¹²

In addition to the Corporate Scholarship Tax Credit program, Florida also offers other school choice options to families. Since 1999, students with disabilities have been able to receive tuition scholarships through the McKay Scholarship program. In 2005-06, 16,812 children statewide participated in this program. A survey of participating families has shown that participating families were very satisfied by their experience in the McKay program.¹³

For more information:

Florida Department of Education
325 W. Gaines St., Suite 522
Tallahassee, FL, 32399
1-800-447-1636
www.floridaschoolchoice.org/

12. Florida Department of Education.

13. Dr. Jay Greene and Dr. Greg Forster, "Vouchers for Special Education Students: An Evaluation of Florida's McKay Scholarship Program," Manhattan Institute, June 2003, at: www.manhattan-institute.org/html/cr_38.htm.

THREE NEW SCHOLARSHIP TAX CREDIT PROGRAMS CREATED IN 2006

Building on the success of the existing education tax credits in Arizona, Florida, and Pennsylvania, lawmakers across the nation have been working on proposals to create similar programs. According to the Heritage Foundation, three new states enacted new education tax credit programs with growing bipartisan support in 2006.¹⁴ Altogether, these new tax credit programs could provide scholarships to as many as 2,300 students this year.

Arizona

In 2006, Arizona lawmakers created a new corporate scholarship program for businesses in the Grand Canyon State. Under the program, businesses receive up to \$10 million in total tax credits for donations to fund tuition scholarships for low-income children. To be eligible to receive a scholarship through the program, children must be from families with incomes below 185 percent of the poverty line and previously enrolled in public school or scheduled to enter kindergarten.¹⁵ The total amount of tax credit contributions is capped at \$10 million annually with a provision increasing the cap by 20 percent each year until 2010, when \$21 million will be available for tax credit contributions. The Heritage Foundation estimates that as many as 1,600 low-income students could receive scholarships through the program during the first year.

Iowa

In June, Governor Tom Vilsack, a Democrat, signed into law the Educational Opportunities Act, creating a scholarship tax credit program to help thousands of children in Iowa.¹⁶ People making donations to non-profit school tuition organizations can receive a 65 percent tax credit. To be eligible to receive a scholarship, students must be from families with incomes below 300 percent of the poverty line. The total amount of tax credits available for donations was capped at \$2.5 million in 2006 and \$5 million for 2007 and beyond. The legislation received overwhelming bipartisan support. It passed by a vote of 49 to 1 in the Iowa Senate and 75 to 19 in the Iowa House of Representative.¹⁷ The Heritage Foundation estimates that as many as 500 students could receive scholarships through the program during its first year.

14. Dan Lips and Evan Feinberg, "School Choice: 2006 Progress Report," Heritage Foundation, September 18, 2006.

15. Friedman Foundation, *ABCs of School Choice*.

16. Alliance for School Choice, "Iowa first rural state to enact public school choice program," June 2, 2006.

17. Dan Lips and Evan Feinberg.

Rhode Island

In June, state lawmakers in Providence created a \$1 million corporate scholarship tax credit program to provide tuition scholarships to children from low-income families.¹⁸ As in the Pennsylvania Education Improvement Tax Credit program, participating businesses will receive a 75 percent tax credit for a one-year donation or a 90 percent tax credit for a two-year donation commitment. To receive a scholarship, a student must be from a family with an income below 250 percent of the poverty line. According to the Alliance for School Choice, the corporate tax credit initiative passed with strong bipartisan support in legislative chambers controlled by Democrats.¹⁹ The program was backed in the state Senate by a vote of 33 to 5. In the State House, 60 legislators voted for it and only 15 voted in opposition. The Heritage Foundation estimates that as many as 200 students may receive scholarships through the program.

A PROPOSAL FOR MARYLAND: THE BOAST INITIATIVE

In 2007, Maryland state legislative session, a bipartisan coalition of legislators has introduced the Building Opportunities for All Students and Teachers or BOAST tax credit proposal. This initiative is modeled after a similar tax credit program in Pennsylvania that has strong bipartisan support. The legislation (Senate Bill 265) is sponsored by State Senator James E. DeGrange, Sr., a Democrat from District 32 (Anne Arundel County) and 17 co-sponsors. In the House of Delegates, the bill is sponsored by Delegate James E. Proctor Jr., a Democrat from District 27A (Calvert and Prince George's counties) along with 57 co-sponsors.

Under the BOAST proposal, Maryland businesses would be eligible for a 75 percent tax credit for donations to education scholarship organizations that fund tuition scholarships or organizations that support innovative programs at public schools. Under this program, the total amount of tax credits that could be awarded would be \$25 million. Specifically, businesses could receive up to \$15 million in tax credits for donations to fund tuition scholarships and \$10 million for donations to fund innovative public school programs.

The BOAST tax credit program would require participating "education scholarship organizations" that receive tax-credit eligible donations to offer scholarships first to students who qualify for the federal free and reduced school lunch program. According to a preliminary estimate, approximately 2,500 low-income students could receive school choice scholarships worth \$5,000 a piece through the program if a total of \$15 million was contributed for scholarship.

But public schools would also benefit under the program. By making \$10 million in tax credit funding available for organizations that fund innovative public

18. *Ibid.*

19. Alliance for School Choice, "Rhode Island passes state's first private school choice program," June 26, 2006.

education programs, public schools across the Old Line state could also benefit. Under the terms of the BOAST initiative, donations made to “innovative educational grant organizations” are required to be used to support the Bridge to Excellence Act, which was geared to promote educational equity for all students in Maryland. For example, contributions could be used for professional development and to help Maryland teachers comply with federal regulations regarding “highly qualified teachers.”

THE BENEFITS OF EXPANDING PARENTAL CHOICE IN EDUCATION

The proliferation of school choice programs across the nation has allowed academic researchers to study the impact of parental choice programs on students, families, and public school systems. This growing body of research highlights some of the important benefits of school choice in education.

School Choice Improves Parental Satisfaction

It may seem commonsense, but one important benefit of school choice programs is that parents are more satisfied when they have the opportunity to choose their children’s school. A number of surveys and research reports have reached this simple conclusion.²⁰ For example, the U.S. Department of Education’s National Household Education Survey found that parents exercising school choice were more satisfied with their children’s schools. Parents reported being more satisfied with the teachers, academic standards, and order and discipline of their children’s schools than those parents who were sending their children to an assigned, public school.

Clear evidence of this finding is the strong popularity of scholarship programs. When tuition scholarships have been offered to families, traditionally a greater number of students have applied than scholarships are available. For example, in 1998, the Children’s Scholarship Fund offered 40,000 privately funded tuition scholarships to low-income students. More than 1.2 million children applied. In New York City, Newark, New Orleans, Philadelphia, and Washington, nearly one out of three eligible students applied for scholarships.²¹

20. For example, see: Dan Lips, “The Impact of Tuition Scholarships on Low-Income Families: A Survey of Arizona School Choice Trust Parents,” Goldwater Institute *Policy Report* No. 187, December 11, 2003, at www.goldwaterinstitute.org/pdf/materials/392.pdf. Or, Jay Greene and Greg Forster, “Vouchers for Special Education Students: An Evaluation of Florida’s McKay Scholarship Program,” Manhattan Institute *Civic Report* No. 38, June 2003, at www.manhattan-institute.org/html/cr_38.html.

21. Dan Lips and Evan Feinberg.

Why Should Citizens Support the BOAST Tax Credit Initiative?

The Benefits of Tax Credits for Donations for Tuition Scholarships

- **Increase** scholarship assistance for lower and middle income families
- **Promote** affordable educational options to attract businesses and new residents
- **Stabilize** enrollments in nonpublic schools
- **Help** relieve overcrowding and other enrollment pressures on public schools.

The Benefits of Tax Credits for Donations for Public School Innovation

- **Promote** innovative extracurricular programs for public school students.
- **Target** business support for programs that serve specific local needs.
- **Increase** visibility of successful initiatives in local public schools to attract businesses and new residents.
- **Increase** access to scholarships and professional development opportunities for public school teachers in order to meet “highly qualified” standards.

Source: Maryland Non-Public Schools Legislative Coalition, <http://www.mdnonpubs.org/boast.html>.

Students Receiving Scholarships Benefit Academically

Research studies have also found that students participating in school choice programs benefit academically. According to Dr. Jay Greene of the Manhattan Institute, eight “random-assignment” studies of five school voucher and tuition scholarship programs compared the performance of students who were awarded scholarships to attend private school through a lottery system to the performance of their peers who entered the lottery but did not receive a scholarship and therefore remained in public school.²² All but one of these studies found that students using scholarships to attend private schools performed significantly better academically, and every study found some positive academic effect.

School Choice Competition Benefits Public Schools

But the benefits of school choice programs are not only reserved for children using scholarships to attend schools of choice. School choice initiatives are geared to help all students by introducing a competitive dynamic into the public school

22. Jay P. Greene, *Education Myths* (Lanham, Md.: Rowman and Littlefield Publishers, Inc., 2005), pp. 150–154.

system. In other areas of life, it is apparent greater competition between service providers leads to higher quality service and greater efficiency. School choice programs are designed to benefit the entire public school system in a similar manner by allowing parents (the would-be consumers in education) greater opportunity to ‘shop’ for schools for their children. When parents become consumers in education, schools are forced to compete like businesses to ensure that students enroll and taxpayer funds are not transferred to other schools. Academic studies have found that competition caused by school choice has had this desired effect system-wide: encouraging public schools threatened with the loss of student to become more efficient and improve services.²³

The Need for Opportunity Scholarships in Maryland

When the Children’s Scholarship Fund announced the availability of privately-funded scholarships for students from low-income families, 46,000 students in Baltimore City applied. According to *The New York Times*, this represented 44 percent of the eligible student population—the highest percentage of any city in the country.²⁴ Since that time, the non-profit Children Scholarship Fund of Baltimore has been awarding tuition scholarships to low-income families. In 2006, CSF-Baltimore was providing scholarships to 533 students who are attending 81 private schools in and around Baltimore.²⁵ The average scholarship amount is \$1,680. Participating families foot the rest of the bill for tuition, which costs approximately \$4,700 per year on average. Parents must pay at least \$500 per child in tuition. Despite requiring low-income families to make a considerable financial sacrifice, the scholarships are in high demand. CSF-Baltimore reports that approximately 2,000 children are currently on a waiting list for scholarships.

Quotes from Parents and Students about CSF Baltimore’s Scholarships:

It is sad to me that money is such a great factor in something as important as a good education. Money should not have power over education. However, in my daughter’s life as well as in the lives of hundreds of other children in Baltimore, Children’s Scholarship Fund Baltimore is the deciding factor.

—CSFB parent

23. Caroline Minter Hoxby, “Rising Tide,” *Education Next*, Spring 2001, at www.educationnext.org/20014/68.html.

24. Anemona Hartocollis, “Private School Choice Plan Draws a Million Aid-Seekers,” *The New York Times*, April 21, 1999.

25. For more information, see: Children’s Scholarship Fund Baltimore, at: www.csfbaltimore.org.

Christopher and Daniel's public school experience was not a very pleasant one. I was in need of assistance for them to get a good education and the Children's Scholarship Fund Baltimore was there to help. CSFB is the kind of organization that actually helps single mothers make a positive difference in their children's lives.

—CSFB parent

I understand no funds are currently available. My son's zoned school provides a poor and unsafe learning environment. His father has recently passed away making it very difficult for me to continue his private school education. If anything becomes available, please notify me.

—One of 2,000 parents on CSFB's waiting list

I like my school because the children there are very smart and because the work is very challenging unlike in a public school. Spanish is great too...I want to teach Spanish at a college one day.

— Christopher, 4th Grade

I am very happy that you are helping me with my education and I know my Mom is happy too. I am learning how to read and spell. I am very good in math and spelling and I love my school.

—Jamal, 2nd Grade

CONCLUSION

Higher parental satisfaction, enhanced academic performance, and system-wide improvement through competition are the types of benefits that Maryland taxpayers and citizens should expect if lawmakers in Annapolis enact new school choice programs. As the Maryland state legislature considers the BOAST Tax Credit proposal and other initiatives, citizens of the Old Line State should be confident that similar programs across the country have proven to be widely popular among taxpayers and participating families alike.

Thousands of families are currently waiting for the opportunity to receive a scholarship to help enroll their children in a safe and high-quality learning environment. Lawmakers in Annapolis have the power to give these families the power to ensure their children receive a quality education.

**FOR MORE INFORMATION ON
SCHOOL CHOICE IN MARYLAND:**

School Choice for Maryland
www.schoolchoiceformaryland.org

The Maryland Public Policy Institute
www.mdpolicy.org
P.O. Box 195
Germantown, MD 20875-0195
240-686-3510
info@mdpolicy.org

The Maryland Nonpublic Schools Legislative Coalition
www.mdnonpubs.org/
P.O. Box 1987
Annapolis, MD 21404-1987
410-919-8816
Info@mdnonpubs.org

Children's Scholarship Fund Baltimore
www.csfbaltimore.org
2300 North Charles Street
Baltimore, MD 21218
410-243-2510

