



Revenue Committee

March 6, 2019

LB 670 – Support

Adopt the Opportunity Scholarships Act and Provide Tax Credits

Senator Linehan and members of the Revenue Committee,

Nebraska Family Alliance (NFA) is a non-profit policy research and education organization that advocates for marriage and the family, life, and religious liberty. We represent a diverse, statewide network of thousands of individuals, families, and faith leaders.

We are submitting this letter in support of LB 670 and ask that it be placed in the record.

Opportunity Scholarships are a critical means of helping low income families get the best education and narrow the achievement gap for their children. Opportunity Scholarships provide an equal playing field regardless of socio-economic status. A child's zip-code should not be the main criteria for where children are educated.

LB 670 does not divert any public money away from public schools. Rather, it incentivizes private dollars to be turned into private donations for school scholarships.

Nebraska remains one of only five states without publicly supported options for non-public education. Opportunity Scholarships provide a much-needed answer. Tax credit scholarship programs are already used in 18 states to provide students with the opportunity to attend schools other than their nearest public school. In those 18 states, including our neighbors Kansas, Iowa, and South Dakota, Opportunity Scholarships have saved \$1.7 to \$3.4 billion to date.<sup>i</sup> In Iowa, Opportunity Scholarships have saved at least \$280 million since their enactment in 2006.<sup>ii</sup>

School choice programs put power back in the hands of parents, where it belongs. Parents want to determine the type of education where their children can best thrive. Safeguarding parents' constitutional freedoms to direct the upbringing of their children is essential for every Nebraska child to achieve their educational goals.

For many parents, faith-based values are an essential part of the upbringing of their children. These families desire those values be instilled in their children at school. Opportunity Scholarships help meet this need and provide parents and students with the educational outcomes they desire.

In closing, Opportunity Scholarships save money and empower low-income families to meet the unique educational needs of their children. In Florida, a nonpartisan analysis from the Florida Legislature's Office of Program Policy Analysis and Government Accountability found that for every \$1 in education tax credits offered, taxpayers saved \$1.49 in education costs.<sup>iii</sup> Also, a review of Arizona's Department of Revenue figures showed that Opportunity Scholarships were saving public schools over \$240 million a year.<sup>iv</sup>

Thank you for your consideration and we ask that the Revenue Committee advance LB 670.

Respectfully,

Karen Bowling, Executive Director  
Nebraska Family Alliance

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<sup>i</sup> Martin Lueken, Ph.D., *The Tax Credit Scholarship Audit*, EdChoice, at pp. 18-19 (October 2016).

<sup>ii</sup> *Id.* at pp. 51-53.

<sup>iii</sup> The Florida Legislature Office of Program Policy Analysis and Government Accountability. Report No. 08-68 (December 2008)

<sup>iv</sup> Charles M. North, Ph.D., J.D. Associate Professor of Economics at Baylor University. *Estimating the Savings to Arizona Taxpayers*