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THE LEAGUE
OF WOMEN VOTERS
of New York State

MEMORANDUM IN OPPOSITION TO:

S.1976 – The “Education Investment Incentives Act” (EIIA)

A.2551 (not same as)

The “Parental Choice in Education Act” (PCEA)

Governor’s Program Bill #2 May 11, 2015

To: New York State Assembly and New York State Senate

Date: June 17, 2015

Subject: Acts to amend the tax law and the education law, in relation to enacting the “Education Investment Incentives Act” and the “Parental Choice in Education Act”

The PCEA is a \$150 million measure that is skewed even more heavily to private schools than the EIIA. This PCEA primarily favors taxpayers who desire to support *private schools of their choice*. The “Educational Scholarship” program allocates state tax credit certificates through a first-come, first-serve process with no restriction on geographic distribution or the target institution’s need. Donors would receive a tax credit worth 75% of their donation UP TO \$1,000,000. Through the “Family Choice Education Tax Credit” structured as a refundable personal income tax credit for tuition expenses, even more money would be allocated to support tuition costs of private schools. As it did with the EIIA, the League of Women Voters of New York State (the “League”) strongly opposes the PCEA.

In light of the Legislature’s ongoing failure to fulfill the Campaign for Fiscal Equity lawsuit’s aims, the League supports the direction of taxpayer dollars primarily toward students attending public schools in high-needs school districts. These bills do the opposite. The League believes that these bills are inconsistent with our position in favor of progressive taxation as a means of financing public education because the taxpayer dollars allocated for tax credits in the bills could be used more efficiently. Tax policy as a means of encouraging giving for educational purposes should be limited to the availability of charitable **deductions, not tax credits**. These measure also thwart the Legislature’s collective decision-making to target tax dollars to public school students most in need. The League believes that education aid should to be allocated through a democratic and transparent legislative process.

The League of Women Voters of New York State strongly urges your opposition to A.2551/S.1976 creating the Education Investment Incentives Tax Credit, the Governor’s Parental Choice in Education Act and any other new tax measures that support private school tuition and urge its defeat.