

## ONE HUNDRED THIRD LEGISLATURE

## FIRST SESSION

**LEGISLATIVE RESOLUTION 186**

Introduced by Krist, 10.

PURPOSE: The purpose of this resolution is to study issues related to enactment of a tax-credit scholarship program as contemplated by LB 14, which was introduced in 2013 and referred to the Revenue Committee. Twelve states now have tax-credit scholarship programs in place: Alabama, Arizona, Florida, Indiana, Iowa, Georgia, Louisiana, New Hampshire, Oklahoma, Pennsylvania, Rhode Island, and Virginia. Parental choice in education is in itself a basic human good, and parental choice in education is a cherished freedom that is widely available, widely practiced, and supported by public policy but only for families with sufficient means to live near a desirable public school or to pay tuition for private education. It is in the best interest of Nebraska to expand quality educational opportunities for all of its children. Nebraskans deserve educational policies and structures that will enable all parents, not just those that are financially fortunate, to choose the school that will best help them to fulfill their responsibility to their children. This study shall include, but not be limited to, an examination of the following:

(1) The opportunities that would be created by the Elementary and Secondary Educational Opportunity Act tax-credit in Nebraska and the fiscal impact of such a program;

(2) Enrollment patterns in public and private schools;

(3) Recent trends in private school attrition rates and their related economic factors;

(4) The possibility of passage of a Pennsylvania-style blended public-private tax-credit program;

(5) The regulatory impact on public and private schools; and

(6) The potential cost savings for state and local taxpayers and the State of Nebraska by enacting a tax-credit scholarship program.

NOW, THEREFORE, BE IT RESOLVED BY THE MEMBERS OF THE ONE HUNDRED THIRD LEGISLATURE OF NEBRASKA, FIRST SESSION:

1. That the Revenue Committee of the Legislature shall be designated to conduct an interim study to carry out the purposes of this resolution.

2. That the committee shall upon the conclusion of its study make a report of its findings, together with its recommendations, to the Legislative Council or Legislature.