

EXPANDING EDUCATIONAL OPPORTUNITY IN DELAWARE

A PRIMER ON SCHOLARSHIP TAX CREDITS

Jason Bedrick, Cato Institute

James E. Hosley, Caesar Rodney
Institute

Published by:
The Caesar Rodney Institute

Table of Contents

Introduction	1
Choice and Competition Improve Educational Outcomes	2
Participating Families Are Highly Satisfied	3
The Public Strongly Supports STC Programs	4
A Win-Win: Expanding Choice While Saving Money	5
Scholarship Tax Credits: A Perfect Constitutional Record	7
Conclusion: Expanding Educational Opportunities for Delaware Families	9
About the Authors	10
About the Caesar Rodney Institute	11
Endnotes	12

Introduction

Quality education is necessary for a well-functioning society. Areas with better-educated citizens have higher GDP,¹ lower crime,² and more civic engagement³ Children who receive a quality education are more likely to earn a higher income, live longer, and have better life outcomes.

Unfortunately, for far too many Delaware students, access to educational opportunities is primarily determined by zip code and accident of birth. Wealthy families can afford to live in school districts with high performing district schools or send their children to independent schools. By contrast, most low- and middle-income families only have one choice: the local, assigned, district school. A 2007 survey showed that 59 percent of Delaware residents rate the state's district schools as "fair" or "poor" and 58 percent of Delaware families would enroll their children in independent schools if they had the financial resources to do so.⁴ Though legislation passed in 1995 ostensibly allows students to attend government-run schools outside their assigned district,⁵ space, class size and enrollment restrictions often prevent families from exercising even this limited choice.

No single education provider can meet the all the individual needs of the diverse students living within a given geographic region. In recognition of this fact, policymakers have sought innovative methods to expand educational opportunities and empower parents to tailor their children's K-12 education experience. Instead of merely funding district schools to which children are assigned based on the location of their parents' home, policymakers nationwide are embracing initiatives that provide greater choice and foster healthy competition. Twenty-three states and District of Columbia currently have some form of a private education choice program.⁶ The most popular of these initiatives are scholarship tax credit (STC) programs with over 150,000 students participating in such programs in thirteen states, including Alabama, Arizona, Florida, Georgia, Indiana, Iowa, Louisiana, New Hampshire, Oklahoma, Pennsylvania, Rhode Island, South Carolina and Virginia.⁷

Under an STC program, individual and corporate taxpayers receive tax credits in return for donation to non-profit scholarship organizations that offer financial assistance

to low- and middle-income students attending schools that their family selected. This paper will summarize the research on STC programs, including their impact on student performance, parental satisfaction, popularity, fiscal impact, and constitutionality as well review how STC programs would benefit the citizens of Delaware.

Choice and Competition Improve Educational Outcomes

Education choice programs are among the most-studied education policies and the research literature overwhelmingly demonstrates that student achievement improves and parents are more satisfied when they are free to choose among a variety of schooling options.

According to a 2013 literature review, 11 of 12 random-assignment studies—the gold standard of social science research⁸—found that education choice programs had a positive impact on the academic performance of participating students.⁹ Only one study found no statistically significant positive impact. No gold standard study has ever found a negative impact. Other recent studies have found that school choice programs produce higher graduation rates,¹⁰ higher college enrollment,¹¹ and even increased civic-mindedness.¹²

The positive impact on student performance is not limited to those attending independent schools. Students who attend district schools also benefit from the competition created by school choice programs. A study of Florida’s STC program found a small but statistically significant positive impact on students attending district schools in response to competition from nearby independent schools.¹³ Of the 23 studies of the impact of education choice programs on district schools, 22 found that district schools improved in response to competition and one study found no statistically significant difference.¹⁴ No study has found that education choice programs negatively impact district schools.

In 2009, Andrew J. Coulson of the Cato Institute conducted a global literature review to determine what sort of education system produces superior outcomes: those that are more market-like or those with more centralized government control. The review, which analyzed more than 150 statistical comparisons covering eight education outcomes, concluded that it is “the least regulated market school systems that show the

greatest margin of superiority over state schooling.”¹⁵ On average, education systems that fostered choice and competition and in which parents pay at least a part of the tuition produced higher student achievement, greater parental satisfaction, and higher attainment levels than the more top-down education systems.

Participating Families Are Highly Satisfied

Parent satisfaction is a fundamental measure of the success of education choice programs. Thus far, all surveys of parents with children receiving scholarships through scholarship tax credit programs have revealed extraordinarily high rates of satisfaction.

In a 2013 survey of New Hampshire parents receiving scholarships through the Network for Educational Opportunity, the state’s sole scholarship organization, 96.8 percent reported being satisfied with their chosen independent or home school while only 1.1 percent reported being “somewhat dissatisfied.”¹⁶ Moreover, 100 percent of parents of children who previously attended their local assigned district school reported being more satisfied with their chosen school.¹⁷ The vast majority of participating families (91 percent) had an annual household income low enough to qualify for the federal “Free and Reduced Lunch” program (\$43,568 for a family of four in 2013).

In the same year, a Friedman Foundation survey found that 98.6 percent of parents of children receiving scholarships from the Georgia GOAL Scholarship Program were “very satisfied” (84 percent) or “satisfied” (14.6 percent) with their decision to send their children to private school with a GOAL scholarship.

In a 2010 survey commissioned by the Florida Department of Education, 95 percent of families receiving scholarships through Florida’s STC program rated their school of choice “excellent” (75.1 percent) or “good” (20.3 percent).¹⁸

In 2009 the Friedman Foundation measured the satisfaction of families receiving scholarship and compared it to their satisfaction with the government district school system their children previously attended. The survey found:

- 80 percent of parents were “very satisfied” with the **academic progress** their children are making in their chosen independent schools, compared to 4 percent in their previous public schools.

- 80 percent were “very satisfied” with the **individual attention** their children received at their chosen schools, compared to 43 percent in public schools.
- 76 percent were “very satisfied” with **teacher quality** in their chosen schools, compared to 7 percent in public schools.
- 76 percent were “very satisfied with their chosen schools’ **responsiveness to their needs**, compared to 4 percent in public schools.
- 62 percent were “very satisfied” with their **student behavior** in their chosen schools, compared to 3 percent in public schools.¹⁹

The survey reveals that a very high percentage of parents of scholarship recipients are not satisfied with the education that government-run schools provide. Though such families are not necessarily representative of all district school parents, this clearly demonstrates that the district schools are not meeting the needs of a segment of the population.

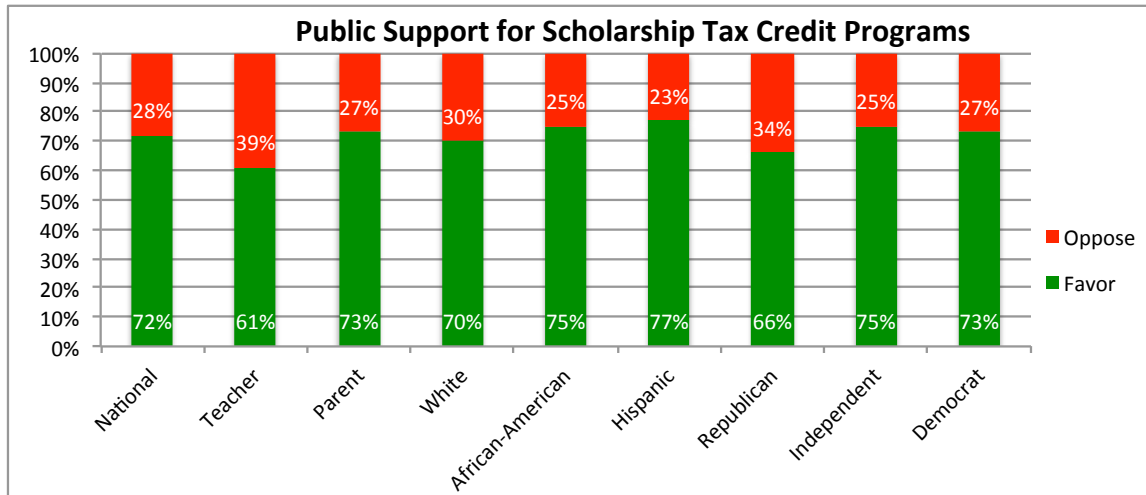
The tremendous number of applicants for scholarships also demonstrates parents’ desire to have the freedom to choose the best education experience for their children. In Pennsylvania the experience of just a single scholarship organization shows the intense desire on the part of parents for greater education choice. Over the last decade, the Children’s Scholarship Fund of Philadelphia had over 125,000 applications for the 12,000 scholarships that it was able to award.²⁰

As in other states, Delaware families prefer a variety of education options over having the government assign children to schools based solely on the location of their home. As noted previously, a 2007 survey showed that 58 percent of Delaware families would send their children to independent schools if they had the means to do so.²¹ It’s no wonder then that most of the state’s 18 charter schools have long waiting lists.²² Just a single school, Newark Charter, has more than 2,000 students on its waiting list,²³ though the school has just 1,338 students.²⁴ Delaware families are clearly dissatisfied with the status quo and they desire more educational options for their children.

The Public Strongly Supports STC Programs

Scholarship tax credit programs have broad public support nationwide. A 2012 survey by Harvard University’s Program on Education Policy and Governance found that

72 percent of Americans favor STC programs.²⁵ STC programs are even more popular among African-Americans (73 percent), Hispanics (75 percent), Democrats (73 percent), registered Independents (75 percent), and parents in general (73 percent). While the survey found less support for education choice among teachers, more than three-fifths of teachers supported STC programs.



Source: Harvard University’s Program on Education Policy and Governance / Education Next annual survey 2012, Question 19b: “Another proposal has been made to offer a tax credit for individual and corporate donations that pay for scholarships to help parents send their children to private schools. Would you favor or oppose such a proposal?”

Of the many forms of education choice programs, scholarship tax credits are the most popular. The Harvard survey found that the public was evenly divided over school voucher programs. Likewise, a 2013 survey by the American Federation for Children found that 57 percent of voters in five battleground states supported vouchers while 65 percent supported STC programs²⁶ and a 2014 study by the Friedman Foundation found that STC programs (along with individual tax deductions) were the most popular of six types of education choice reforms, including education savings accounts, universal vouchers, disabilities vouchers, and low-income vouchers.²⁷

A Win-Win: Expanding Choice While Saving Money

The fiscal impact of a scholarship tax program depends on its design and how the state funds public education. In states where a significant amount of school funding is tied to enrollment, as in Delaware, a well-designed STC program can result in savings as students switch from their assigned district schools to independent schools.

Like many states, Delaware has two funding systems: ‘formula funding’ that distributes the majority of money based on enrollment, and a separate ‘capital’ fund for things like buildings. For more than a half-century, the primary source of school funding has shifted away from local communities to the state and federal governments.²⁸ Federal and state sources now fund more than 70% of total cost of Delaware schools, which receive 59% of their funding from the state (a third of the state’s total budget), 13% from the federal government, and 28% from local property taxes.²⁹

The tax credits reduce the amount that the state collects in tax revenue, but the state saves money for each student that switches from a district school to an independent school. In three states where the financial impact of STC programs has been studied, each state saved money because the reduction in government spending more than offset the loss in tax revenue.

Arizona: In 2009, a Baylor University economist estimated that Arizona’s scholarship tax credit program reduced expenditures between \$99.8 million and \$241.5 million, which is between two to four-and-a-half times more than the corresponding reduction of \$55.3 million in tax revenue.³⁰

Pennsylvania: In 2011, Commonwealth Foundation found that Pennsylvania’s STC program saved the state and districts \$512 million each year while reducing tax revenue by only about \$40 million.³¹ Though the study did not account for the fiscal impact of non-switchers, it is still likely that Pennsylvania’s savings are substantial since the average scholarship size was barely 7 percent of the average cost-per-child in Pennsylvania’s district schools.³² Another reason the savings are likely significant is that the program primarily serves low-income students who cost more to the state and are less likely to attend independent schools without financial assistance. According to an official state report in 2010, the average household income for scholarship families was only \$29,000.³³

Florida: In 2010, the Florida legislature’s non-partisan Office of Program Policy Analysis and Government Accountability estimated that the Sunshine State’s STC program saved \$32.6 million dollars a year, which equals about \$1.44 for every \$1.00 in decreased revenue.³⁴

Though the fiscal impacts of most STC programs have not been studied, Florida’s experience indicates that savings are very likely. Florida’s program offers the maximum possible tax credit (100%), the largest average scholarship size of all existing STC programs (\$3,664), and the highest scholarship size as a percentage of the average district school’s per pupil expenditure (35.6 percent).³⁵ States with lower credits, smaller scholarships, and/or higher state spending per district school pupil are even more likely to realize savings. A well-designed scholarship tax credit program could expand educational opportunities while saving the taxpayers’ money.

Scholarship Tax Credits: A Perfect Constitutional Record

Scholarship tax credit programs are on secure constitutional ground.

At the federal level, the courts have long held that even taxpayer-funded education choice programs pass constitutional muster. In 2002, the U.S. Supreme Court decided in the landmark case *Zelman v. Simmons-Harris* that states are constitutionally permitted to allocate state revenue for students to attend independent schools – even religiously-affiliated schools – since the programs serve a legitimate secular purpose and the funds are disbursed to individual recipients, not directly to religious organizations. Any benefit to such religious organizations was indirect and incidental to the choices of the voucher recipients. Writing for the majority, Chief Justice Rehnquist ruled:

The incidental advancement of a religious mission, or the perceived endorsement of a religious message, is reasonably attributable to the individual aide recipients not the government, whose role ends with the disbursement of benefits.³⁶

In 2011, the U.S. Supreme Court held that plaintiffs did not even have the legal standing to challenge the constitutionality of a scholarship tax credit program because such programs do not entail the expenditure of public funds. In *Arizona Christian School Tuition Organization v. Winn*, the Court ruled that the money had never “come into the tax collector’s hands” and therefore never became “public” money.³⁷ The plaintiffs were not harmed since their tax dollars were not being “extracted and spent” in violation of their convictions.

At the state level, taxpayer-funded school voucher programs have a more mixed record, mostly due to the anti-Catholic³⁸ “Blaine Amendments,” named for James Blaine,

a late-19th century U.S. Senator from Maine who sought to amend the U.S. Constitution to bar “sectarian” schools from receiving public funds. Though his effort failed, 37 states later adopted similar amendments to their state constitutions. State supreme courts in Arizona and Florida cited their states’ respective Blaine Amendments in striking down school voucher programs, though state supreme courts in Indiana, Ohio, and Wisconsin have upheld them.

Delaware’s Constitution was amended in 1897 to include a Blaine Amendment (Article X, Section 3), which forbids the state from granting funds “raised by tax” from being “appropriated to, or used by” any religiously-affiliated school. Delaware’s state supreme court has historically interpreted this language strictly in a manner that would likely forbid Delaware from adopting a school voucher program. In 1934, a Delaware Superior Court ruled that Delaware’s Blaine Amendment prohibited the state from providing transportation to students attending independent schools.³⁹ The Delaware Supreme Court reaffirmed this decision in a 1966 advisory opinion.⁴⁰

Nevertheless, a scholarship tax credit program should still pass constitutional muster because it does not entail the use of funds raised by taxation. In 1999, Arizona’s state supreme court ruled in *Kotterman v. Killian* that scholarship tax credit funds did not constitute “public money” and therefore did not violate the state’s Blaine Amendment:

According to Black’s Law Dictionary, “public money” is (r)evenue received from federal, state, and local governments from taxes, fees, fines, etc.” ... As respondents note, however, no money ever enters the state’s control as a results of this tax credit. Nothing is deposited in the state treasury or other accounts under the management or possession of governmental agencies or public officials. Thus, under any common understanding of the words we are not here dealing with “public money.”⁴¹

As the U.S. Supreme Court would later do, the Arizona Supreme Court rejected the argument that tax credits are the functional equivalent to tax expenditures, finding instead that tax credits are constitutionally no different than tax deductions, which have long been granted for donations to charitable organizations, secular and religious: “Though amounts may vary, both credits and deductions ultimately reduce state revenues, are intended to serve policy goals, and clearly act to induce ‘socially beneficial behavior’ by taxpayers.”⁴² Two courts of appeal in Illinois have likewise upheld a

program granting tax credits for educational expenses on similar grounds and the Illinois Supreme Court declined to hear any appeals.⁴³

While vouchers have a mixed constitutional record, no state supreme court has ever struck down a scholarship tax credit program. Indeed, though most of the 15 states with STC programs have language in their state constitutions similar to Delaware's Blaine Amendment, most have not even been legally challenged.

Conclusion: Expanding Educational Opportunities for Delaware Families

When designed and implemented properly, a scholarship tax credit program is a constitutional, popular, and fiscally responsible way to expand educational opportunities and raise student achievement, both for students participating in the program and those attending competing schools. Most importantly, whereas educational opportunity under Delaware's status quo is primarily determined by a student's zip code and accident of birth, a scholarship tax credit program allows parents to tailor their children's education to meet their individual needs.

About the Authors

Jason Bedrick is an education policy analyst with Cato’s Center for Educational Freedom. Bedrick has extensive policy research experience, including detailed legislative development and analysis. He previously served as a legislator in the New Hampshire House of Representatives and was a research fellow at the Josiah Bartlett Center for Public Policy, where he focused on state education policy. Bedrick received his Master’s in Public Policy, with a focus in education policy, from the John F. Kennedy School of Government at Harvard University. His thesis, “Choosing to Learn,” assessed the scholarship tax credit programs operating in eight states including their impact of student performance, fiscal impact, program design, and popularity.

James Hosley is the Director of the Center for Education Excellence at the Caesar Rodney Institute in Delaware. Jim most recently served as Vice President, Operations and Technology, for Crane Plastics in Columbus, Ohio. His efforts resulted in recognition of the company as the industry's leader in new products and services. Jim earned his Executive MBA in International Business at INSEAD in Fontainebleau, France and his Bachelor of Arts with concentrations in History and English at Providence College, Providence, RI. There, he was commissioned Second Lieutenant, Armor Branch, Army of the United States. He completed his career as a Major serving with the U.S. Army Reserve, 98th Division, 3rd Brigade Combat Engineers in the state of New York. As a board member for North Market Development Corporation and Team Nimbus of Virginia he helped develop strategies for operational excellence, worked with local public and charter schools and associations to increase awareness of career opportunities in manufacturing and distribution. He is a member of the American Legion. Jim and his wife, Johanna, have five children, four grandchildren and live in Milton, DE.

About the Caesar Rodney Institute

The Caesar Rodney Institute (CRI) is a 501(c)(3) research and education organization dedicated to the measured improvement in the quality of life, the degree of individual liberty, and opportunity for personal fulfillment for all Delawareans.

CRI seeks to become Delaware's preeminent non-partisan, free-market oriented think tank. The Caesar Rodney Institute's vision is to be the catalyst for improved performance, accountability, and efficiency in Delaware government. Being the catalyst means providing quality information, solutions, and critiques to Delaware government spending and policy decisions in an effort to improve the lives and liberty of Delawareans.

The mission of the Caesar Rodney Institute (CRI) is to influence public policy in Delaware by helping every Delawarean understand and put into practice the fundamentals of a free society: individual initiative, personal responsibility, private property, voluntary agreements, informed choice, the rule of law, and strong local communities.

Much of the State's potential is going unrealized due primarily to a declining awareness of solutions to issues based on individual initiative, personal responsibility, and informed choice. It is clear that Delaware needs a strong voice to research and propose new roles for a constitutionally limited government that is less intrusive, less costly, more enabling of individual initiative, more open, and more responsive to the needs of the individual.

The Caesar Rodney Institute will inform Delawareans of alternate public policy solutions, publish reliable performance metrics for evaluating public policy solutions, and work to increase every citizen's influence over public policy decisions that directly impact their personal situation.

Endnotes

¹ Hanushek, Eric A., Paul E. Peterson, and Ludger Woessmann. *Endangering Prosperity: A Global View of the American School*. Washington, D.C.: The Brookings Institution Press, 2013.

² Lochner, Lance, and Enrico Moretti. “The Effect of Education on Crime: Evidence from Prison Inmates, Arrests, and Self-Reports.” University of California at Berkeley. October, 2003. <http://emlab.berkeley.edu/~moretti/lm46.pdf>.

³ Organisation for Economic Co-operation and Development. “Education Indicators in Focus.” January, 2013. [http://www.oecd.org/edu/skills-beyond-school/EDIF%202013--N%C2%B010%20\(eng\)--v9%20FINAL%20bis.pdf](http://www.oecd.org/edu/skills-beyond-school/EDIF%202013--N%C2%B010%20(eng)--v9%20FINAL%20bis.pdf).

⁴ Belden, Russonello & Stewart. “Fix the Schools We Have First, Delawareans Consider the Expansion of Charter Schools.” December 2007. Page 2.

The statewide survey sponsored by Delaware State Education Association found that 58% of “parents would send their children to private independent or religious schools if they could afford the cost.”

⁵ State of Delaware Department of Education Website. “DE School Choice Program.” <http://www.doe.k12.de.us/infosuites/schools/choice.shtml>.

The Delaware School Choice Program began in the 1996-1997 School Year. The law addressing School Choice is found in 14 Del. C Chapter 4 (See Delaware Code online at <http://delcode.delaware.gov/title14/c004/index.shtml>). There are no statewide regulations addressing the School Choice Program.

Each receiving district shall adopt and make available a policy regarding the order in which applications for enrollment shall be considered and the criteria by which such applications shall be evaluated for approval or disapproval pursuant to Title 14 § 405. The receiving district’s policy shall seek to eliminate discrimination against choice students by: (1) allowing the receiving district to request supplemental application information from choice students only to the extent it requires the same information from attendance zone (resident school) students; (2) limiting the supplemental criteria a receiving district may use to evaluate choice applications—after that, districts must use a lottery system; and (3) removing the provision that allows a receiving district to reject applications of students with special needs. <http://www.doe.k12.de.us/infosuites/schools/choice.shtml>

⁶ The Friedman Foundation for Educational Choice. “The ABCs of School Choice.” 2013. <http://www.edchoice.org/CMSModules/EdChoice/FileLibrary/965/The-ABCs-of-School-Choice--2013-edition.pdf>.

⁷ The Friedman Foundation for Educational Choice. “The ABCs of School Choice.” 2013. <http://www.edchoice.org/CMSModules/EdChoice/FileLibrary/965/The-ABCs-of-School-Choice--2013-edition.pdf>.

⁸ Random assignment studies are the “gold standard” because they compare two groups that are almost exactly similar except for the “treatment.” In this case, the studies compare students who applied for a voucher and won the voucher lottery against students who applied for a voucher but lost the voucher lottery. Since the lotteries were random, the only important difference between the two groups was the offer of a voucher, therefore any observed difference in performance between the two groups can be interpreted as being caused by the “treatment” of winning the voucher lottery.

-
- ⁹ Forster, Greg. "A Win-Win Solution: The Empirical Evidence on School Choice," Friedman Foundation for Educational Choice. April 17, 2013.
<http://www.edchoice.org/Research/Reports/A-Win-Win-Solution--The-Empirical-Evidence-on-School-Choice.aspx>.
- ¹⁰ Peterson, Paul E. "Graduation Rates Higher at Milwaukee Voucher Schools." Education Next, January 10, 2011. <http://educationnext.org/graduation-rates-higher-at-milwaukee-voucher-schools/>.
- ¹¹ Chingos, Matthew M. and Paul E. Peterson. "The Effects of School Vouchers On College Enrollment: Experimental Evidence from New York City." Brown Center on Education Policy, and Harvard's Program on Education Policy and Governance. August 2012.
http://www.hks.harvard.edu/pepg/PDF/Impacts_of_School_Vouchers_FINAL.pdf.
- ¹² Wolf, Patrick J. "Civics Exam: Schools of choice boost civic values." Education Next. Summer 2007. <http://educationnext.org/civics-exam/>.
- ¹³ Figlio, David and Cassandra Hart. "Does Competition Improve Public Schools?" Education Next. Winter 2011. <http://educationnext.org/does/competition/improve/public-schools>.
- ¹⁴ Forster, Greg. "A Win-Win Solution: The Empirical Evidence on School Choice." Friedman Foundation for Educational Choice. April 17, 2013.
<http://www.edchoice.org/Research/Reports/A-Win-Win-Solution--The-Empirical-Evidence-on-School-Choice.aspx>.
- ¹⁵ Coulson, Andrew. "Comparing Public, Private, and Market Schools: The International Evidence." *The Journal of School Choice*, Volume 3, Issue 1. 2009.
- ¹⁶ Bedrick, Jason. "Live Free and Learn: A Case Study of New Hampshire's Scholarship Tax Credit Program." Show-Me Institute. February 2014. [forthcoming]
- ¹⁷ Scafidi, Benjamin, and Jim Kelly. "More Than Scores: An Analysis of Why and How Parents Choose Private Schools." Friedman Foundation for Educational Choice. Nov. 13, 2013.
<http://www.edchoice.org/Research/Reports/More-Than-Scores--An-Analysis-of-Why-and-How-Parents-Choose-Private-Schools.aspx>.
- ¹⁸ Figlio, David. "Evaluation of the Florida Tax Credit Scholarship Program: Participation, Compliance, Test Scores and Parental Satisfaction." University of Florida. June 2010.
- ¹⁹ Foster, Greg and Christian D'Andrea. "An Empirical evaluation of the Florida Tax Credit Scholarship Program." Friedman Foundation for Educational Choice. August 2009.
<http://www.edchoice.org/Research/Reports/An-Empirical-Evaluation-of-the-Florida-Tax-Credit-Scholarship-Program.aspx>.
- ²⁰ Children's Scholarship Fund of Philadelphia. "About CSF Philadelphia." 2013.
<http://www.csphiladelphia.org/about-us>.
- ²¹ Belden, Russonello & Stewart. "Fix the Schools We Have First, Delawareans Consider the Expansion of Charter Schools." December 2007. Page 2.
- ²² Delaware Charter Schools Network website. "About Us."
<http://www.decharternetwork.org/About-Us>.
- ²³ Gregory, Donna C. "Delaware Charter Schools: Weight the Educational and Taxpayer Pros and Cons." Delaware Today. October 2013.
<http://www.delawaretoday.com/core/pagetools.php?pageid=13145&url=%2FDelaware->

[Today%2FOctober-2013%2FDelaware-Charter-Schools-Weighing-the-Educational-and-Taxpayer-Pros-and-Cons%2F&mode=print](#)

²⁴ Newark Charter School website. “Quick Facts.”
<http://www.ncs.charter.k12.de.us/facts.html>

²⁵ Howell, William, Martin West, and Paul E. Peterson. “Reform Agenda Gains Strength, PEPG Survey.” *Education Next*. Winter 2013. <http://educationnext.org/reform-agenda-gains-strength/>.

²⁶ American Federation for Children. “What Public Opinion Says About School Choice: An Analysis of Attitudes toward Educational Options in America.” 2012.
http://acsto.org/media/uploaded/a/0e1832119_afc-pollingreport.pdf.

²⁷ Carpenter, Dick M., II. “School Choice Signals: Research Review and Survey Experiments.” The Friedman Foundation for Educational Choice. 2014.
<http://www.edchoice.org/Research/Reports/School-Choice-Signals--Research-Review-and-Survey-Experiments.aspx>.

²⁸ “Revenues for public elementary and secondary schools, by source of funds: Selected years, 1919-20 through 2009-10.” National Center for Education Statistics: Digest of Education Statistics. 2012. http://nces.ed.gov/programs/digest/d12/tables/dt12_202.asp.

²⁹ “State Finance Information: State Source of Educational Revenue (2011-2012).” State of Delaware Department of Education. 2013. <http://profiles.doe.k12.de.us/SchoolProfiles/State/Finance.aspx>.

³⁰ North, Charles M. “Estimating the Savings to Arizona Taxpayers of the Private School Tuition Tax Credit.” Baylor University. November 2009. <http://www.azpolicy.org/sites/downloads/ArizonaSTOTaxCreditCMNorth.pdf>.

³¹ LeFevre, Andrew. “A Decade of Success: Pennsylvania’s Education Improvement Tax Credit.” Commonwealth Foundation, *Policy Brief*, Vol.23, No.8. August 2011.

³² National Center for Education Statistics, Digest of Education Statistics. “Total and current expenditures per pupil in fall enrollment in public elementary and secondary education, by function and state or jurisdiction: 2007-08.” 2011.
http://nces.ed.gov/programs/digest/d11/tables/dt11_193.asp.

³³ Pennsylvania Legislative Budget and Finance Committee. “Pennsylvania’s Tax Credit Programs,” June 2010. <http://lbfc.legis.state.pa.us/reports/2010/49.PDF>.

³⁴ Office of Program Policy Analysis and Government Accountability. “Florida Tax Credit Scholarship Program: Fiscal Year 2008-09,” March 1, 2010.
http://www.oppaga.state.fl.us/MonitorDocs/Reports/pdf.0868_1rpt.pdf.

³⁵ Bedrick, Jason. “Live Free and Learn: A Case Study of New Hampshire’s Scholarship Tax Credit Program,” Show-Me Institute, February 2014. [forthcoming]

³⁶ *Zelman v. Simmons-Harris*, 536 US 639 (U.S. Supreme Court 2002).

³⁷ *Arizona Christian School Tuition Organization v. Winn*, Nos. 09-987 and 09-991, United States Supreme Court, 2011.

³⁸ In a 2000 case (*Mitchell v. Helms*, 530 U.S. 793, 828), the U. S. Supreme Court recognized the ‘shameful pedigree’ of these religiously intolerant and bigoted amendments aimed at Catholics, most notably the Irish, who had immigrated and started their own parochial schools. In 1999, the

Arizona Supreme Court ruled in *Kotterman v. Killian* that it “would be hard pressed to divorce the amendments language from the insidiously discriminatory intent that prompted it.”

³⁹ *Traub v. Brown*, 172 A. 835. (Del. Super. Ct. 1934)

See also: *School Choice and State Constitutions: A Guide to Designing School Choice Programs*. Institute for Justice and American Legislative Exchange Council. April, 2007. Page 21.

<http://www.ij.org/a-guide-to-designing-school-choice-programs>

⁴⁰ *Opinion of the Justices*, 216 A.2d 68 (Del. 1966).

⁴¹ *Kotterman v. Killian* 972 P. 2d 606 (Arizona 1999). Paragraph 36.

⁴² *Kotterman v. Killian* 972 P. 2d 606 (Arizona 1999). Paragraph 12.

⁴³ *Toney v. Bower*, 744 N.E.2d 351 (III. App. 4th Dist. 2001), appeal denied, 195 III. 2d 573 (III. 2001); and *Griffith v. Bower*, 747 N.E.2d 423 (III. App.5th.2001), appeal denied, 258 III. Dec.94, 755 N.E.2d 477 (III. 2001).