**2026 ISBA RESOLUTION NO. 05 (Proposed)**

## IN OPPOSITION TO DIVERTING ADDITIONAL PUBLIC DOLLARS TO PRIVATE OR PAROCHIAL SCHOOLS, INCLUDING ADDITIONAL TAX CREDITS, VOUCHERS, CREDITS FOR SCHOLARSHIP DONORS, OR AMENDING ARTICLE IX, §5 TO ALLOW PUBLIC FUNDS TO BE USED FOR PRIVATE SCHOOLS

**WHEREAS,** tax vouchers for private school tuition were passed in the 2025 legislature; and

**WHEREAS,** a maximum of $50,000,000 was allocated for the voucher program; and

**WHEREAS,** private school students receiving the benefit of the vouchers are not required to meet any state educational standards, meet any state graduation requirements, do not have to follow any state-approved curriculum, and do not have to take any state-mandated testing; and

**WHEREAS,** public school districts and charter schools receiving public funds from the legislature are required to meet state accounting standards, use state-approved curriculum standards, and submit student achievement reports to receive those funds; and

**WHEREAS,** seven FTE had to be added to the tax commission to manage the voucher program; and

**WHEREAS**, Idaho's students already had access to a wide variety of school choice options in the state of Idaho, and parents are free to choose educational services through Idaho's public education system or educational options in the private sector; and

**WHEREAS**, most private schools are in large urban areas. The majority of the statewide taxpayer funds will go to supporting private school students in those large urban areas, and rural Idahoans will see a lack of investment in their children's education in order to subsidize urban private schools; and

**WHEREAS**, families receiving the tax voucher can receive more money in the form of a pre-payment from the tax commission than they pay in taxes. They are not obligated to pay back the difference, and therefore received more voucher money from the state than they paid in taxes; and

**WHEREAS**, in other areas of the country that have adopted voucher programs, student achievement has suffered, especially among those children receiving vouchers; and

**WHEREAS**, in other areas of the country that have adopted voucher programs, the vouchers have overwhelmingly gone to students who were already in private school, therefore not increasing choice but establishing a third system of publicly funded schools without any accountability or transparency to the taxpayer; and

**WHEREAS**, in other areas of the country that have adopted voucher programs, the cost of the program has greatly expanded, putting financial strain on the taxpayers of those states and decreasing funding available to public schools; and

**WHEREAS**, the Governor is already requesting agencies set aside funds for an anticipated budget shortfall due to the tax cuts, including the voucher program, and requiring agencies to submit budgets with cuts or no increases; and

**WHEREAS,** when there are budget shortfalls and calls for holdbacks, as we are currently experiencing, the vouchers exacerbate the impact on public education unless the vouchers are held back before any additional holdbacks to public education; and

**WHEREAS**, discussions to remove the $50,000,000 cap are already underway.

**NOW, THEREFORE BE IT RESOLVED**, that the Idaho School Boards Association strongly oppose any effort to increase the amount of public dollars going to private or parochial schools through tax credits for tuition or adding additional programs like directly reimbursing costs or scholarship donations or amending the Constitution of the State of Idaho, Article IX, §5, Idaho Code, also known as the Blaine Amendment, to allow public dollars to directly finance private or parochial education in the K-12 education system of the State of Idaho. Also, the Idaho School Boards Association will work to repeal the existing voucher program.

## Statement of Purpose

School choice is an integral part of public education in the state of Idaho. Public school choice includes charter, magnet, at-risk alternative, virtual, and traditional schools where dual language, classical, harbor, international, Montessori, career technical, STEM, and STEAM programs. These programs are an integral part of what public education already offers across Idaho, funded by state tax dollars.

The Heritage Foundation ranks Idaho's current (2023) investment in our children's public schools as the lowest in the country. Reducing the general fund by offering a tax credit for tuition, costs, and donations to scholarship programs or diverting already scarce resources to provide vouchers to private schools will further erode funding to current public schools all across Idaho. If our state constitution is changed, Idaho's investment in public education will become even smaller as our taxes will be siphoned off to unaccountable private and parochial schools.

States that have implemented vouchers have had detrimental effects with little to no positive impact. In Indiana, vouchers have led to a decrease in public school funds and an increase in taxes. In Arizona, the original cost estimate for their program was $65 million. The cost to the state's taxpayers for vouchers has increased to $723.5 million (FY24) in just two years since implementation. That amount exceeds the total of all education bonds and levies in Idaho.

In Arizona, 80% of voucher recipients were already attending private schools prior to the adoption of the voucher program, meaning an increase in costs to the taxpayers by adding new students to the state budget. On top of that, only 5% of voucher recipients are from rural or low-income areas.

Private schools are also not accountable to the state. Under the recently passed voucher system, private/parochial schools/parents have no accountability for the tax dollars that have been given through the tax program. There is nothing in place to ensure the students in the private schools are receiving a quality education in exchange for tax dollars. Private schools rarely accept or support special education students, leaving those students without equitable access to a voucher program. There is also no way to prevent a private school from increasing its tuition costs by the amount of the tax voucher, ensuring that no new students could afford to attend the school, but allowing the private school to greatly increase their revenue at the expense of the taxpayers. This has the opposite effect of creating a level playing field for a competitive education system. It puts public schools at a great disadvantage as they operate within the strict requirements of the state and with reduced funding. Additionally, when there are budget shortfalls and calls for holdbacks, as Idaho is currently experiencing, the vouchers exacerbate the impact on public education by reducing the tax income collected. Unless the vouchers are held back before any additional holdbacks to public education, there will be a greater negative impact on public school funding.

The current tax credit, and potential voucher and scholarship programs, will irreparably harm our existing system of public school districts and charters, especially in rural Idaho, and would likely harm overall student achievement. For the reasons outlined above, we oppose amending the Idaho State Constitution, Article IX, §5. Idaho already has substantial choice in its public school system.

**Submitted by Boise School District No. 1**

**Recommendation of the ISBA Executive Board: DO PASS**

**Polley McLeod, Region 2 Chair, will present the Executive Board recommendation at the business session.**

**"*With Idaho passing the first-ever private school tuition subsidy in 2025, it is more important than ever to safeguard resources that prioritize our ability to provide services to the institutions a majority of Idaho families choose – their public schools. The ISBA Executive Board endorsement supports a longstanding position of the association to continue advocating against further diversion of scarce resources away from our public schools, particularly in a year where revenue projections are falling short.*"**