



**Testimony: SB 509 – Education Opportunity Tax Credit (Opponent)**

**Senate Committee on Assessment and Taxation**

**March 6, 2024**

**By: Dr. Tonya Merrigan, Superintendent (written only)**

Chairwoman Tyson and members of the committee,

Thank you for the opportunity to enter written testimony opposing SB 509, which would establish the education opportunity tax credit to provide an income tax credit for taxpayers with eligible dependent children not enrolled in public school.

The primary goal of the Blue Valley district is **to ensure every student attending our schools has the educational programming and opportunities, delivered by quality educators, to allow them to thrive long after they leave our doors.** We embrace every student who walks through our doors and always work to provide them with the tools to succeed. Blue Valley has a student population of more than 21,800 and consistently ranks in the top tier of high performing schools, both in the state and in the nation. (See "Quick Facts" at the end of testimony.)

The Blue Valley Board of Education has a long-standing priority position that states: *[Blue Valley] opposes public funding of private schools, including offering public tax credits that decrease state revenue, that do not comply with the same standards and requirements of public-school districts, including governance by an elected local school board.*

As stated in our position, our Board believes that private schools receiving public dollars, even by a decrease in state revenue, must be held to the same standards, requirements, and oversight of public funds as that required of public schools. As such, we must oppose SB 509.

**USD 229 Blue Valley Schools: Quick Facts**

K-12 Student Enrollment	21,858	ACT District Composite Average*	23.6
Early Childhood—grade 12 Enrollment	22,412	ACT Statewide Average	19.8
Average Daily Attendance	91.7%	SAT District Average	1297
Graduation Rate	97.5%	SAT Statewide Average	1243
Teacher's with Master's Degree or Higher	74%	*with 92.3 % taking ACT	