The Maryland Association of Boards of Education (MABE) opposes House Bill 649.

MABE opposes all types of public financing for private schools and home instruction, including education savings accounts, and opposes the use of such public financing tools for not only those families choosing non-public schools, but also families choosing to provide home instruction, commonly known as home schooling.

MABE agrees with the descriptions provided by the National Coalition for Public Education in a report issued in January 2021. “Private school vouchers can take many forms, but they all are designed to fund private schools with public dollars. The most common forms of private school voucher schemes are:

- **Vouchers:** Sometimes called “scholarships,” vouchers are taxpayer dollars used to pay for private school tuition. The government writes a check for tuition at a private school;
- **Education savings accounts (ESAs):** ESAs are vouchers by another name. Rather than giving the taxpayer funds directly to the private school like traditional vouchers, the government deposits taxpayer funds into an account that parents can use to pay for tuition at private schools, as well as for various other private education expenses, such as tutoring, transportation, and supplies; and
- **Tuition tax credits (TTCs) / tax credit vouchers:** Under this scheme, individuals or corporations receive a tax credit in exchange for giving money to an intermediary organization, often called a “scholarship granting organization” or “SGO.” Then, the SGO writes a check for tuition at a private school. In short, rather than collecting taxes and then giving a portion to a private school, the government forgoes those tax dollars so long as they go to a private school. This scheme adds an extra layer of bureaucracy to the voucher program, making it ripe for waste, fraud, and abuse.”

Again, MABE opposes the proposal to establish a new Education Savings Account program to provide grants to parents for home instruction expenses. Maryland’s statute does not directly address home schooling, and regulations adopted by the State Board of Education (COMAR 13A.10.01.01-.05) do not define home schooled students as either public or private school students. This is consistent with Maryland’s longstanding approach to home schooling which establishes very limited educational, reporting, and verification requirements for parents choosing to home school their child, and the school system in which they reside.
In Maryland, parents must sign a form verifying that they will provide “regular, thorough instruction during the school year in the studies usually taught in the public schools to children of the same age”; consent to requirements to keep a portfolio of the student’s work; and submit to semester evaluations by school system staff. This is the full extent of any governmental role in the education of home schooled children. In fact, State regulations impose the following strict prohibition: “A local school system may not impose additional requirements for home instruction programs other than those in these regulations.”

The minimal extent of State and local school system requirements regarding home instruction is due in large part to the advocacy of parents, who have consistently argued against efforts by State officials to enhance MSDE or local school system oversight of home schooled children. Local boards of education do not seek additional oversight. At the same time, we do not support increasing the burden on state revenues and future state budgets by establishing an income tax credit to benefit parents who exercise their choice to provide their children with home instruction.

For these reasons, MABE requests an unfavorable report on House Bill 649.