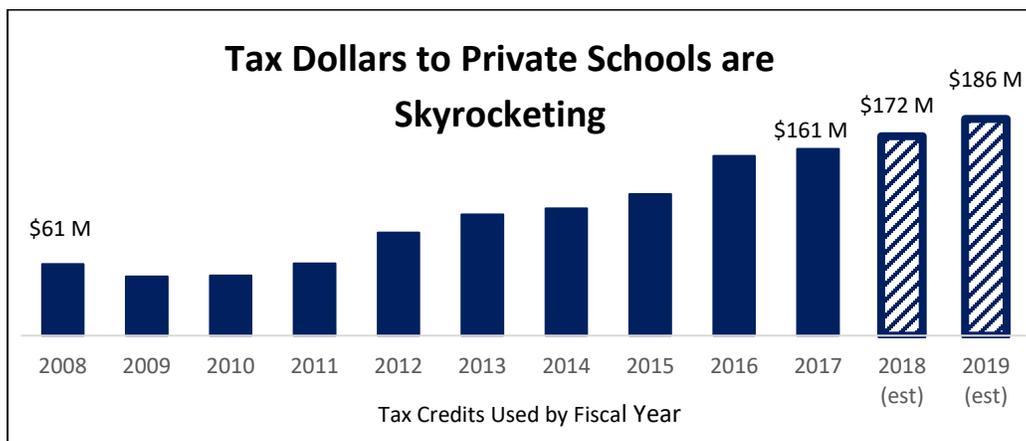




## SB 1467 EXPANDS PRIVATE SCHOOL TAX CREDITS AND RAISES STATE TAX DOLLARS PER PRIVATE SCHOOL STUDENT FAR ABOVE STATE TAX DOLLARS PER PUBLIC SCHOOL STUDENT

SB 1467 is an expansion of private school tax credits. Private school enrollment has remained flat. Because the vast majority of Arizona families continue to choose public schools, many student tuition organizations have spent less than 75% of their lifetime donations on scholarships (Arizona Department of Revenue, *STO Income Tax Credits in AZ, 2015-16*). This bill allows them to spend more of our tax dollars by raising the private school scholarship amounts above the amount we invest in public school students.

- While the state provides **\$22,200** per public school student who needs special education, tax-funded subsidies for private school tuition could average **\$30,000** and go much higher.
- For low-income public-school students who don't need special education, the state provides **\$5,040**. With the bill, tax-funded subsidies for students with the same income who go to private school could go up to **\$25,000 or higher**.



Sources: Arizona Department of Revenue, *Arizona Income Tax Credits (Nov 2017)*.  
JLBC Tax Credit Use by Fiscal Year Report (Nov 2017).

SB 1467 continues Arizona's trajectory of exponential growth in public funding for private schools -- schools that can turn away any child for any reason—learning style, religion, academic level, special needs, and family circumstances.

### **SB 1467:**

- **INCREASES** the maximum scholarship faster every year (2% or inflation, whichever is greater) so that private school students will get a higher investment of state tax dollars than public school students.
- **ESCALATES** the maximum subsidy for low-income students and students with disabilities to the full amount of private school tuition – thousands of dollars higher than investments in public school students.
- **EXPANDS** scholarships to children who were home-schooled and children who moved to Arizona from another state – without them ever attending Arizona public schools.
- **GROWS** the diversion of public dollars to private schools by making it easier for families to move between ESA vouchers and private school tax credit scholarships – shrinking revenues for public schools.
- **CONTINUES** to grow the corporate private school tax credit maximum cap by 20 percent every year.