



2025 Federal Priorities

State and Local Tax Deductions (SALT-D)

- Restore full SALT deductibility and eliminate the \$10,000 cap.
- SALT prevents double taxation by allowing taxpayers to claim a deduction for the state and local taxes they have already paid from their income.
- The limits imposed on the SALT deduction place education and other vital public sector services at risk, and effectively increases their after-tax cost to taxpayers.

Title I Funding

- Title I funding supports the neediest and most disadvantaged students.
- Title I provides flexible funding for districts to use in ways most appropriate for their school communities.
- Sufficiently fund Title I to support schools dealing with learning gaps, mental health needs and chronic absenteeism.

Individuals with Disabilities Education Act (IDEA)

- Nearly 500,000 students – 19 percent of all students statewide – are identified as students with disabilities in New York State.
- Congress must commit to full funding.
- Create a fund dedicated to training and certifying parent advocates who attend and participate in CSE meetings.

Career and Technical Education

- BOCES and CTE programs are highly effective at preparing students with essential skills for college and/or careers.
- Maintain strong investments in career and technical education programs.

Support Public Schools

- Oppose all voucher proposals.
- School vouchers, education savings accounts, and similar programs divert public funds to private schools.
- Public schools must serve all students, while private schools can deny admission based on ability, behavior, or special needs.
- Private schools often lack the services and supports that public schools provide for students with disabilities, English learners, and economically disadvantaged students.

Cybersecurity, Broadband Access and A.I.

- Continue and expand the FCC's Schools and Libraries Cybersecurity Pilot Program.
- Protect e-rate funding for schools.
- Restore the Affordable Connectivity Program.
- Ensure robust Title II-A funds are available to provide teachers and staff with ongoing professional development around artificial intelligence.

Educator Workforce

- Recruiting and retaining high quality educators and support staff is essential to meeting students' academic needs, closing learning gaps, and supporting mental health.
- Diversifying the education workforce exposes students to role models of different backgrounds and better ensures district-wide decisions are made with consideration of various viewpoints.
- Invest in Title II-A, which supports teacher professional development.



SALT Deduction

The Tax Cuts and Jobs Act, adopted at the end of 2017, placed a \$10,000 cap on the state and local tax (SALT) deduction. This federal tax deduction, previously claimed by 44 million American taxpayers, has helped support vital investments in infrastructure, public safety, home ownership and education.

This capping of the SALT deduction has put unnecessary pressure on school district budgets. In the wake of federal tax liability increasing since the imposition of the cap, school district budgets remain as one of the only ways for taxpayers to seek relief. Equally serious, the limit imposed on the SALT deduction has jeopardized access to essential public services. Chief among these is public education. The after-tax cost to taxpayers of these services has effectively increased.

A 2021 attempt by the bipartisan SALT Caucus to repeal the cap was much appreciated, but ultimately unsuccessful. Another proposal to temporarily expand the cap for married couples filing jointly for the 2023 tax year was also, unfortunately, not enacted. The cap is due to expire on Dec. 31, 2025, but the risk of an extension remains high. Restoration of full deductibility would benefit countless middle class American taxpayers, as well as school districts.

NYSSBA **opposes** the cap and urges Congress to **restore full SALT deductibility**.

- **SALT deductibility prevents double taxation.** SALT has been a feature of the tax code for more than 100 years. In 1913, the first federal income tax form allowed taxpayers to deduct state and local taxes, one of only six deductions allowed at the time. SALT prevents double taxation of Americans by allowing taxpayers to claim a deduction for the state and local taxes they have already paid from their income.
- **SALT deductibility benefits the middle class.** Nearly 86 percent of taxpayers who claimed the SALT deduction had an adjusted gross income of under \$200,000.
- **SALT deductibility benefits homeowners.** Limiting the SALT deduction raises taxes on middle class homeowners.
- **SALT deductibility supports local communities.** The limits imposed on the SALT deduction place vital public sector services at risk, while also increasing the after-tax cost to taxpayers for these services.
- **SALT deductibility is bipartisan and national.** The SALT deduction used to be claimed by 44 million taxpayers in all 50 states, in both Democratic and Republican districts.
- **SALT deductibility is good for New York and New Yorkers.** NYSSBA calls on all officials elected to represent our state to support policies that are good for New York and oppose those that harm New Yorkers. Capping SALT deductibility is hurting New Yorkers.

For additional information, please contact NYSSBA Governmental Relations at 518-783-0200.



School Funding

Title I Funding: School districts rely on Title I funding to support the neediest and most disadvantaged students in their charge. Supporting and bolstering these funding streams is necessary for school leaders to appropriately serve students and help them keep up with academic learning standards, as well as other external challenges. Flexible funding streams, such as Title I grants, are imperative to allow schools to make financial decisions based on their individual needs. However, year over year increases to Title I have not kept up with rising inflation rates, and now school leaders face looming threats of cuts to critical funding sources on which they rely.

There are over 1,000 Title I schools around the state. In these schools, administrators and staff are dealing with teacher shortages, severe mental health needs and chronic absenteeism. Congress must act to ensure our schools are sufficiently equipped to continue to meet the needs of their students.

IDEA Funding: Ensuring students with disabilities receive a free, appropriate education is a legal requirement, as well as the right thing to do to help our most vulnerable students succeed. Statewide, nearly 500,000 students – or 19 percent of all students – are identified as students with disabilities. The federal government has been underfunding the Individuals with Disabilities Education Act (IDEA) since it was first passed in the 1970s. Originally promising up to forty percent in funding, the federal share has been far below that number, historically around fifteen percent. This means states and local school districts are providing not only their portion, but also the shortfall in the federal obligation. NYSSBA is calling on Congress to begin the important path to fully funding IDEA at the levels promised when this landmark legislation was first passed. To ensure school districts have the financial support required to meet the needs of students with disabilities and take steps to address special education teacher shortages, Congress must provide substantial increases to IDEA funding.

In addition to fully funding IDEA, NYSSBA supports the creation of a fund dedicated to training and certifying parent advocates who attend and participate in Committee on Special Education meetings. Parent advocates play a vital function in mediating and solving issues between school districts and parents. Every parent deserves to have an advocate. However, parent advocates should be trained and educated. This will allow parents to receive representation, protect school districts, and prevent delays in the services that a child needs to succeed in school.

Career and Technical Education: School district and BOCES Career and Technical Education (CTE) programs have proven highly effective in helping provide students with the essential skills they require to successfully transition to college and career. The growth in popularity of such programs reflects their success. This year, New York was allocated just under \$65 million from the Perkins Act to bolster CTE programs. These programs grow student interest and provide a worthy path to successful employment for thousands of students. We encourage Congress to maintain strong investments in career and technical education.

For additional information, please contact NYSSBA Governmental Relations at 518-783-0200.



Support Public Schools

NYSSBA urges Congress to ***reject all voucher proposals*** that divert tax dollars to private schools.

School vouchers, education savings accounts, and similar programs divert public funds to private schools, undermining public education and local accountability. In New York State, public schools serve 76% of students and serve as the backbone of our communities. Voucher programs siphon taxpayer dollars away from public schools, leaving fewer resources for the majority of students.

Public schools must serve all students, while private schools can deny admission based on ability, behavior, or special needs. Private schools often lack the services and supports that public schools provide for students with disabilities, English learners, and economically disadvantaged students. As a result, students who are most expensive to educate remain in public schools because they cannot find private schools willing to accept them. Furthermore, private schools are not held to the same standards as public schools. This lack of accountability risks poor outcomes for students and misuse of taxpayer funds.

Policymakers should focus on strengthening public education through increased funding for Title I, IDEA, and other proven programs that improve outcomes for all students. Therefore, NYSSBA urges all members of Congress to strongly oppose all voucher proposals.

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Cybersecurity, Broadband Access and Artificial Intelligence

Cybersecurity remains a top concern for school leaders. As both a local government, as well as a provider of public education, school districts are in dual crosshairs for cyber-criminals. For the past several years, K-12 public schools have been the most frequently attacked target of any type of institution or entity in either the public or private sector. Of the 204 reported data privacy incidents in schools across the state in 2023, 23 were phishing attacks, 32 were external breaches or hacking and 12 were ransomware and/or malware attacks. Most recently, PowerSchool, one of the most widely used Student Information System (SIS) platforms, announced a breach of its data, affecting hundreds of schools across the state and thousands across the nation. Demand for the FCC's Schools and Libraries Cybersecurity Pilot Program far exceeded capacity, with requests totaling \$3.7 billion from school and library applicants nationwide for the \$200 million pilot. This program should be expanded.

The E-Rate program provides eligible schools and libraries with discounts on telecommunication and Internet access equipment. New York State receives over \$70 million annually through e-rate. Money for this program is available through the Universal Service Fund (USF). Unfortunately, the future of the USF is in jeopardy. A Supreme Court case is pending that will rule on the constitutionality of the Fund. A decision to strike down the USF could devastate broadband access for millions of students, particularly in rural and low-income areas. Congress must be ready to act swiftly to protect E-rate and ensure all students have access to the digital tools they need to succeed.

Addressing the digital divide by expanding access to broadband is a priority of school board members across the state, in line with their commitment to equitably providing every student with a quality education. Created as part of the Infrastructure Investment and Jobs Act of 2021, the Affordable Connectivity Program (ACP) lapsed on June 1st, 2024. From the beginning of 2022 until then, the ACP provided a monthly benefit for low-income households towards broadband subscriptions, and at its peak earlier this year provided a benefit to 1-in-6 households nationwide, with nearly 1-in-4 students in New York in a household accessing ACP; its lapse meant over 600,000 students across the state risked losing access to home broadband. NYSSBA urges Congress to reintroduce the Secure and Affordable Broadband Extension Act, or advance other efforts to increase broadband access.

Artificial intelligence (AI) is here, and it is accessible to students and staff alike. AI has the potential to ease administrative burdens of teachers and staff, create more inclusive and effective learning environments and individualize education pathways. However, if not properly integrated into the educational context, it also has the potential to stymie the development of critical thinking skills as well as normalize plagiarism. With their policymaking authority, school boards are reacting to the explosion of AI in real-time, amending codes of conduct, cybersecurity policies and staffing practices. Although necessary, the ability to develop a district-wide approach to AI, train staff and test alternative AI tools can prove to be time-consuming and costly processes. Therefore, it is crucial that professional development programs keep pace with the changes in AI; for its part, Congress can make sure to adequately fund Title II-A to address this changing landscape.

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Educator Workforce

It is our duty as a state and nation to ensure that our youth are ready for what lies ahead in their educational journeys and lives as informed citizens. The way to ensure students have the tools and supports they need to address learning gaps, social and emotional issues and skill proficiency for college and career readiness is to invest in the teachers and support staff we have now, and bolster workforce pipelines to prevent future staffing shortages.

There must be a focused effort to retain teachers and staff through additional supports. Prioritizing the education workforce is essential to public school transformation efforts that emphasize access, equity and innovation. Additionally, the New York State School Boards Association (NYSSBA) supports proposals aimed at enhancing and embracing diversity. We recognize that the education workforce must diversify so that students are exposed to role models of different races and backgrounds, and district-wide decisions are made with consideration of various viewpoints.

NYSSBA urges Congress to support investments in educators and administrators. Investing in ESSA Title II-A funding, which supports teacher professional development, is critical. We also ask that members of Congress reintroduce and co-sponsor the PREP Act of 2023. This legislation proposes to reauthorize grant programs that address teacher and principal shortages. As our schools address learning gaps, growing mental health needs and the explosion of artificial intelligence and other new technologies, it is important to equip them with the tools necessary to properly educate and support our students for lives that will likely stretch into the 22nd century.

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