

**RESOLUTION OPPOSING THE NEW FEDERAL TAX CREDIT
PROGRAM TO FUND PRIVATE EDUCATION**

February 2026

WHEREAS, the Adams 12 Five Star Schools Board of Education believes that it is imperative that all students have access to a high quality, equitable, fully funded, and accountable system of public education; and

WHEREAS, the *One Big Beautiful Bill Act*, Public Law 119-21, establishes a new federal tax credit program beginning in 2027 that allows individuals to contribute up to \$1,700 annually (or \$3,400 for married couples) to Scholarship-Granting Organizations (“SGOs”) in exchange for a dollar-for-dollar federal tax credit; and

WHEREAS, funds donated to SGOs under this program may be used to provide uncapped “scholarships,” including vouchers for private elementary and secondary school tuition and related expenses, to students from families earning up to 300 percent of the area median income—a threshold under which a majority of Colorado families fall; and

WHEREAS, the Board finds that this program redirects taxpayer funds away from public education and toward private education through a mechanism that functions as a statewide voucher system; and

WHEREAS, Colorado voters have repeatedly rejected voucher programs, most recently in 2024, reflecting strong public opposition to the use of public funds for private school tuition; and

WHEREAS, eligibility requirements for SGOs are minimal and do not require participating private schools or organizations to meet the same academic standards, fiscal accountability measures, transparency requirements, or public reporting obligations required of public schools; and

WHEREAS, the program does not require SGOs or participating schools to comply with state or federal anti-discrimination laws, nor does it require them to serve all students, including students with disabilities, English learners, students experiencing homelessness, students who are not reading at grade level, or students from minority religious backgrounds; and

WHEREAS, SGOs are not required to serve all geographic regions of a state, including low-income or rural communities, raising concerns that the program will exacerbate existing inequities in educational access and opportunity; and

WHEREAS, the absence of meaningful transparency, accountability, and reporting requirements creates significant risk of waste, fraud, and abuse of taxpayer funds; and

WHEREAS, guidance from the U.S. Treasury Department and Internal Revenue Service indicates that states will have little ability to regulate SGOs, impose guardrails, or align the program with state and local educational priorities, and that participation is effectively an all-or-nothing decision for states; and

WHEREAS, available information suggests states may be required to allow out-of-state and national SGOs to participate, regardless of their connection to or understanding of local educational needs, further undermining state and local control of education policy; and

WHEREAS, the Board is deeply concerned about this program due to its threat to public education and student protections; and

WHEREAS, the Board finds that the impact of this new federal tax credit program poses a threat to the financial stability of public schools, particularly small and rural districts, and undermines the principles of equity, accountability, and universal access that define public education;

NOW, THEREFORE, BE IT RESOLVED, that the Adams 12 Five Star Schools Board of Education formally opposes the federal tax credit program established under the *One Big Beautiful Bill Act* (P.L. 119-21); and

BE IT FURTHER RESOLVED, that the Board urges the Governor of Colorado to decline participation in this federal tax credit program unless and until it can be structured to fully protect public education, ensure transparency and accountability, uphold civil rights and anti-discrimination protections, and prohibit the diversion of public funds to private school vouchers; and

BE IT FURTHER RESOLVED, that the Board reaffirms its commitment to a strong, fully funded, and equitable system of public education that serves all students, in all communities, without discrimination or exclusion.

**Adopted by the Adams 12 Five Star Schools Board of Education at its regular
meeting on February 18, 2026**