CHRISTINA SCHOOL DISTRICT

Together, Educating Every Student for Excellence

CHRISTINA SCHOOL DISTRICT
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November 19, 2026

The Honorable Matt Meyer
Governor of the State of Delaware
Tatnall Building
150 Martin Luther King Jr. Boulevard South
Dover, Delaware 19901

Re: Christina School District Board of Education — Opposition to Delaware Opt-In to the Federal Scholarship Tax Credit Program

Dear Governor Meyer:

On behalf of the Board of Education of the Christina School District — a Delaware public school district serving more than 12,000 students and 3,300 employees across Newark, Christiana, Bear, and parts of Wilmington — we write to urge you not to opt Delaware into the federal Scholarship Tax Credit Program for the opt-in period ending January 1, 2027.

We are aware that the Delaware School Boards Association, acting through its Executive Director and without a vote of its full membership, submitted a letter to your office on October 12, 2026 encouraging Delaware's participation. That letter does not reflect the position of the Christina Board of Education. It also does not reflect the position of the Red Clay Consolidated School District Board of Education, which has separately expressed its own opposition to Delaware's participation. We write now to make our own position clear and to ask that it be weighed as you consider this important decision.

The Christina School District is an equal opportunity employer and does not discriminate on the basis of race, color, religion, sex, pregnancy, national origin, citizenship, age, disability, veteran status, genetic information, sexual orientation, marital status, gender identity, or any other categories protected by federal, state, or local law. Inquiries regarding compliance with the above may be directed to the Title IX/Section 504 Coordinator, Christina School District, 1899 South College Avenue, Newark, DE 19702; Telephone: (302) 552-2600.

Our Reasons for Opposing Delaware's Participation

First: the program's benefits flow primarily to families who do not need them. Federal eligibility reaches household incomes of approximately $344,000 in New Castle County. As drafted, the program is likely to provide a dollar-for-dollar federal tax credit to many families who are already paying private school tuition — converting a private family expense into a publicly subsidized one — while providing little to no new educational access for the Delaware students who most need support.

Second: there is no credible pathway for public schools to benefit. Scholarship Granting Organizations (SGOs) must direct at least 90 percent of received funds to scholarships. Traditional public schools do not charge tuition and provide most of their services without fee, which makes it functionally difficult for a public school district or its foundation to stand up and operate an SGO at meaningful scale. The program's proponents acknowledge that scholarship funds may be used for tutoring, transportation, and similar supports — but those are services Christina and districts like us already provide through our general operating budgets, which this program does nothing to strengthen.

Third: opting in surrenders state oversight. Under the federal program's current rules, Delaware's opt-in certifies that SGOs meet federal requirements but does not permit the state to impose stricter ones. Delaware would therefore have no authority to require that SGOs serve students regardless of disability, sexual orientation, or religious affiliation — categories Delaware public schools are affirmatively required to serve under federal, state, and board policy. Any program that permits a publicly subsidized institution to turn away a Delaware child on those grounds is a step backward from the standards our public schools are held to every day.

Fourth: the claim that opting in is "free" to Delaware is incomplete. A federal tax credit is a federal tax expenditure. Reductions to federal revenue have historically produced downward pressure on the federal programs — Title I, IDEA, school meal supports, and Medicaid among them — that help the lowest-income children in our schools. Even where Delaware itself does not appropriate a single additional dollar, our children bear the fiscal consequences downstream.

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Fifth: the opt-in raises a serious question under the Delaware Constitution that warrants careful legal review before the decision is made. Article X, Section 3 of the Delaware Constitution provides that educational funds raised by taxation "shall not be appropriated to, or used by, or in aid of any sectarian, church or denominational school." Delaware is one of the states that has, by its own founding charter, drawn a firm line on this question — and Delaware has never implemented a voucher or tax credit scholarship program directing publicly subsidized funds to private, often religious, K–12 education. The Federal Scholarship Tax Credit Program, while structured as a federal tax expenditure rather than a state appropriation, requires affirmative state action — the Governor's opt-in — before any such scholarship can be issued to a Delaware child. Once opted in, Delaware would have no authority under the federal program to restrict Scholarship Granting Organization funds from flowing to religious schools, a point reinforced by recent federal jurisprudence in cases such as *Carson v. Makin* (2022). We do not take a position in this letter on how that constitutional question is finally resolved. We do urge that the question be posed squarely to the Attorney General's office for careful review before the opt-in decision is made. We believe the gravity of the text of Article X, Section 3 — and the fact that Delaware has stood apart from vouchers for its entire history as a state — deserves that level of consideration.

Sixth: opting out does not prevent Delaware residents from participating individually. Delaware taxpayers who wish to claim this credit may donate to SGOs in states that have opted in, and may already do so under the federal program's rules. Opting Delaware in is therefore not a prerequisite for individual access to the credit. What opting in does provide is state imprimatur for a scholarship regime whose design prioritizes private and higher-income beneficiaries over Delaware's broadest-need public school students.

What Delaware's Public School Students Actually Need

Governor, Christina has had a remarkable fall. The Delaware Department of Education has recognized our District four times in the past two months — for the strongest combined one-year proficiency gains in the state, for top-tier academic growth at multiple of our elementary schools, for a $652,691 Bridge to Practice literacy grant, and for Dr. Jessica Liu of Etta J. Wilson Elementary being named Delaware's 2027 State Teacher of the Year. The gains in our classrooms are the product of patient, targeted investment in evidence-based interventions — literacy coaches, universal reading screenings, science-of-reading instruction, and the sustained professional development that lets a teacher like Dr. Liu quietly refine her craft over a decade.

Those are the investments that Delaware's students need more of. The Christina Board of Education welcomes every opportunity to work with your Administration, the General Assembly, and the Department of Education to expand the targeted, equitable, publicly accountable supports that produce the results our District is beginning to post. The Federal Scholarship Tax Credit Program, as structured, is not that kind of investment.

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Our Request

We respectfully urge you to decline to opt Delaware into the Federal Scholarship Tax Credit Program for the 2027 opt-in period, and to refer the constitutional question raised above to the Attorney General for a considered opinion before any future opt-in decision is made. Should the program be modified in a future year to address the concerns laid out in this letter — including meaningful Delaware oversight of SGOs, enforceable anti-discrimination requirements, a credible pathway for public school investment, and resolution of the Article X, Section 3 question — we would welcome the chance to review it again with you and your team.

In the meantime, the Christina Board of Education remains ready to partner with your Administration on the investments that will most directly serve Delaware's public school children — the children we are elected to represent, and the children whose education, as the DSBA's own tagline reminds us, we exist to serve.

Thank you for your consideration and for your continued service to Delaware's families.

Respectfully,

Monica H. Moriak

Monica Moriak
President, Board of Education
Christina School District

YF Lou
Vice President, Board of Education
Christina School District

cc:
The Honorable Kathleen Jennings, Attorney General of Delaware
Dr. Deirdra Aikens, Superintendent, Christina School District
Members, Christina School District Board of Education
Dr. Cindy Marten, Secretary, Delaware Department of Education
David A. Tull, Executive Director, Delaware School Boards Association
Jon Sheehan, President, Delaware State Board of Education
Beth Twardus, President, Red Clay Consolidated School District Board of Education

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