STATE OF MICHIGAN
DEPARTMENT OF EDUCATION
LANSING

GRETCHEN WHITMER
GOVERNOR

GLENN M. MALEYKO, Ph.D.
STATE SUPERINTENDENT

MICHIGAN STATE BOARD OF EDUCATION
Resolution Opposing Michigan Opt-In to the Federal Private School Tax Credit Voucher Program Created Under the "One Big Beautiful Bill Act"

WHEREAS, Article VIII, Section 2 of the Michigan Constitution requires the Legislature to "maintain and support a system of free public elementary and secondary schools" and further prohibits public monies, public credit, and any "payment, credit, tax benefit, exemption or deduction, tuition voucher, subsidy, grant or loan" from being provided, directly or indirectly, to aid or maintain nonpublic elementary or secondary schools or to support attendance at such schools; and

WHEREAS, the federal private school tax credit voucher program created under the "One Big Beautiful Bill Act" allows individual taxpayers to claim a federal tax credit of up to $1,700 for contributions to scholarship-granting organizations, but only in states that affirmatively elect to participate and submit eligible private school voucher-granting organizations to the Internal Revenue Service; and

WHEREAS, while structured as a federal tax credit, this program functions as a voucher-style subsidy for private school attendance and raises serious concerns under Article VIII, Section 2 of the Michigan Constitution; and

WHEREAS, Michigan voters have already spoken clearly on this issue by approving Proposal C in 1970 to prohibit public aid to nonpublic schools, including tax benefits and vouchers, and again in 2000 by rejecting Proposal 1, which would have amended the Constitution to permit indirect public support for private school vouchers, by a margin of 69.13% to 30.87%; and

WHEREAS, available research indicates that private school tax-credit and universal choice-style programs disproportionately benefit wealthier households and affluent donors, as participation is more advantageous to taxpayers with meaningful federal income tax liability and because higher-income families are often better positioned to absorb remaining tuition, transportation, and related costs; and

WHEREAS, analysis of similar federal tax-credit voucher structures has found that households above $75,000 are more likely to be positioned to benefit as donors and that near-universal private school choice programs increasingly serve higher-income families; and

WHEREAS, Michigan's public schools serve the overwhelming majority of the state's children and are constitutionally and morally obligated to educate every child, including students with disabilities, multilingual learners, rural students, students experiencing poverty, and students with the greatest educational needs; and

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WHEREAS, Michigan's public schools continue to need sustained investment in literacy, educator recruitment and retention, school infrastructure, transportation, special education, student mental health, and safe and supportive learning environments; and

WHEREAS, public policy, public tax benefits, and public resources should be directed toward strengthening public schools that are open to all children and accountable to the people of Michigan, not toward subsidizing private education systems that are not subject to the same public governance, transparency, admissions obligations, and civil rights protections; and

WHEREAS, the Michigan State Board of Education has a constitutional duty to provide leadership and general supervision over public education and to speak clearly when public education is threatened by policies that undermine equity, accountability, and universal access; and

NOW, THEREFORE, BE IT RESOLVED, that the Michigan State Board of Education opposes any effort by the State of Michigan to opt in to the federal private school tax credit voucher program created under the "One Big Beautiful Bill Act"; and

BE IT FURTHER RESOLVED, that the Michigan State Board of Education urges the Governor of Michigan to reject participation in this program and to refrain from submitting any election, certification, or list of private school voucher-granting organizations that would enable the program to operate in Michigan; and

BE IT FURTHER RESOLVED, that the Michigan State Board of Education affirms that participation in this program would be contrary to the expressed will of Michigan voters and would raise serious constitutional concerns under Article VIII, Section 2 of the Michigan Constitution; and

BE IT FURTHER RESOLVED, that the Michigan State Board of Education urges state and federal policymakers to prioritize investment in public education, including literacy, special education, transportation, educator workforce development, student mental health, and school infrastructure; and

BE IT FURTHER RESOLVED, that copies of this resolution be transmitted to the Governor of Michigan, the Michigan Legislature, the Michigan Department of Education, Michigan's congressional delegation, and all other appropriate officials.

Passed on May 12, 2026, by a vote of 5 – 2.