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February 27 2026

SB 0329- UNF

Education - Certification of Scholarship Granting Organizations (Opting in on Opportunity Act)

Dear Chair Brian J. Feldman, Vice-Chair Cheryl C. Kagan, and Members of the Education, Energy, and the Environment Committee,

The Department of the Treasury and the Internal Revenue Service recently issued [Revenue Procedure 2026-6 PDF](#) allowing States to make an Advance Election to participate in a new tax credit for calendar year 2027. This new credit, established under the One, Big, Beautiful Bill, is for contributions to Scholarship Granting Organizations (SGO) that serve elementary and secondary school students from low- and middle-income families with incomes up to 300% of the median income. The procedure places the burden of vetting SGO's on state governments. It is unclear if the state becomes legally liable if an identified SGO is later found by the IRS to be non-compliant. The procedure facilitates the privatization of education through the tax code, rewarding donations with an unprecedentedly generous dollar for dollar reduction in federal income tax owed, thereby rendering such donations cost free.

This bill proposes that Maryland participate in this new procedure with no assurance that the private schools being financed will accept every student, follow academic and safety standards, or be accountable to taxpayers. Secular Maryland opposes schemes like this that use tax money, directly or indirectly, to fund private schools that exempt themselves from the financial, academic, safety, and non-discrimination, standards that apply to government funded public schools.

Respectfully,

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