

Steve Whisler

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Maryland State Chairman, National School Boards Coalition
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IN OPPOSITION TO HB 930

Income Tax – Decoupling From Federal Changes – Education Expenses

House Ways & Means Committee

Madam Chair, Madam Vice Chair, and Members of the Committee:

I respectfully submit this written testimony in opposition to HB 930.

My name is Steve Whisler. I serve as President of the Carroll County Board of Education, Maryland State Chairman of the National School Boards Coalition, and I am a former Maryland public schools educator. I have dedicated much of my professional life to strengthening public education in our state. It is from that perspective – as both a public school leader and former classroom educator – that I urge an unfavorable report on HB 930.

HB 930 is presented as a tax decoupling measure, but its practical impact is clear: it restricts educational flexibility for Maryland families. Specifically, the bill prohibits the Governor from opting Maryland into the new federal education tax-credit scholarship program and narrows the State’s alignment with federal provisions allowing the use of 529 education savings accounts for K–12 expenses. It also disallows Maryland’s subtraction modification when those funds are used for elementary or secondary education expenses.

Taken together, these provisions limit options for families seeking the best educational environment for their children.

Let me be clear: supporting parental choice does not mean opposing public schools. I lead a public school system. I believe in public education. I believe in accountability, strong curriculum, transparency, and improving outcomes for all students. However, I also recognize that not every child thrives in the same educational setting.

Some students require specialized instruction, smaller classroom environments, or additional academic support. Some families seek faith-based education. Others remain enrolled in public schools but depend on external tutoring or specialized services to address learning gaps. Educational flexibility allows families to meet the unique needs of their children.

HB 930 would make it more difficult for families – particularly low- and middle-income families – to access those options.

Wealthier families will always find alternatives. The families most affected by this bill are those who are just barely able to afford tuition or supplemental services. They rely on education savings accounts, tax credits, and financial planning tools to close the gap between what they can afford and what their children need.

Limiting these tools does not improve public schools. It does not raise student achievement. It simply narrows the pathway for families seeking better opportunities for their children.

Public education should compete on the strength of its outcomes and the quality of its programs – not by restricting alternatives available to parents. Maryland should not preemptively block participation in federal initiatives designed to expand educational opportunity. At minimum, the State should preserve flexibility rather than enacting statutory prohibitions that remove options before they can even be evaluated on their merits.

As a public school leader and former educator, I believe we can strengthen public education while also respecting parental rights and expanding opportunity. These goals are not mutually exclusive.

For these reasons, I respectfully request an unfavorable report on HB 930.

Thank you for your consideration.

Respectfully submitted,

Steve Whisler