

EDUCATION ADVOCACY COALITION FOR STUDENTS WITH DISABILITIES

HOUSE WAYS AND MEANS COMMITTEE

HOUSE BILL 930: Income Tax—Decoupling From Federal Changes—Education Expenses

February 26, 2026

Position: SUPPORT

The Education Advocacy Coalition for Students with Disabilities (EAC) is a coalition of nearly 50 organizations and individuals committed to advancing education policies that protect and support Maryland students with disabilities. The EAC supports House Bill 930, which would prohibit Maryland's governor from electing to participate in the new federal tax credit program for qualified elementary and secondary scholarships established under the Internal Revenue Code.

The program provides a 100% tax credit up to \$1700 per year to individuals who contribute to "scholarship granting programs" which will distribute vouchers that can be used to pay tuition at private and religious schools. States have the option of participating; students must live in a state that has opted into the program in order to participate. The EAC supports House Bill 930's prohibition against Maryland's participation in the program for several reasons.

First, voucher programs divert money from public education; the majority of students with disabilities is educated in public schools and nonpublic schools funded by the public school system when the public system cannot appropriately serve the child. In practice, vouchers are difficult to use when a child has a disability. Private and religious schools do not have to abide by the requirements of the Individuals with Disabilities Act (IDEA); children whose parents use a voucher to remove them from the public school system and place them privately do not retain their right to a free appropriate public education or to the procedural protections guaranteed by the IDEA. Unless the school receives federal funds, it is not subject to the anti-discrimination requirements of Section 504 of the Rehabilitation Act of 1973, 29 U.S.C. §794, and if the school is operated under the auspices of a religious organization, the school is exempt from the requirements of the Americans with Disabilities Act of 1990, 42 U.S.C. § 12101 et seq. Even if families find a school willing and able to serve their child, transportation may be a barrier, particularly for students who need wheelchair-accessible or other specialized transport to and from school. Additionally, without the protections of the IDEA, Section 504, and the ADA, students who attend private schools with vouchers have no recourse if they do not make educational progress or if they are suspended or asked to leave the school.

Families whose children have disabilities face additional expenses associated with their children's disabilities, including, but not limited to, co-pays for medications, therapies, and medical care. Vouchers do not fully cover tuition and other expenses, creating a financial barrier for families who might otherwise wish to place their children privately. For families who rely on the public school system to provide the educationally-related services their children need, the diversion of federal funds from public schools to the new voucher program will make even more difficult than it already is to ensure the provision of the range of services and supports required by federal law.

For these reasons, Maryland should not opt in to the federal voucher program, and the EAC supports House Bill 930's prohibition against doing so.

Contact: Leslie Seid Margolis at lesliem@disabilityrightsmd.org or 443-692-2505.

Respectfully submitted,

Rene Averitt-Sanzone, The Parents' Place of Maryland

Beth Benevides, Autism Society of Maryland; Co-Chair, Education Advocacy Coalition

Ellen Callegary, Attorney (retired)

Melanie Carlos, Partnership for Extraordinary Minds

Stephanie Carr, SL Carr Education Consultants

Rich Ceruolo, Parent & Advocate

Michelle Davis, ABCs for Life Success

Logan Ewing, Project HEAL at Kennedy Krieger Institute; Co-Chair, Education Advocacy Coalition

Jennifer Engel Fisher, JEF Consultants

Lisa Frank, Special Kids Company

Ande Kolp, The Arc Maryland

Rachel London, Maryland Developmental Disabilities Council

Leslie Seid Margolis, Disability Rights Maryland

Ellen O'Neill, Atlantic Seaboard Dyslexia Education Center

Ronza Othman, National Federation of the Blind of Maryland

Jaime Seaton, BGS Law

Wayne Steedman, The Steedman Law Group