



## WISCONSIN CATHOLIC CONFERENCE

TO: Representative Jerry O'Connor, Chair  
Members, Assembly Committee on Ways and Means

FROM: David Earleywine, Associate Director for Education

DATE: November 5, 2025

RE: Support for Assembly Bill 602, Participation in the Federal Tax Credit Scholarship Program

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The Wisconsin Catholic Conference (WCC), the public policy voice of the Catholic bishops of Wisconsin, appreciates the opportunity to offer testimony in support of Assembly Bill 602.

The federal tax credit scholarship program would allow students across the state to access additional scholarship funds for a wide variety of educational expenses. This program is a win for all involved. Students at any school—public, private, independent charter, or even home school—will have the opportunity to receive scholarship money to enhance their K-12 education. Individual taxpayers can receive a dollar-for-dollar tax credit on their federal tax return for donations (up to \$1,700 per year) made to qualifying K-12 scholarship granting organizations (SGOs). The state gets additional funding for students in our state, something both sides continually call for, at no cost to the state.

### **Catholic Church's Teaching on Education**

The Catholic Church's teaching on education notes that parents have the first responsibility for the education of their children. This is further explained in the Compendium of the Social Doctrine of the Church:

“Parents are the first educators, not the only educators, of their children. It belongs to them, therefore, to exercise with responsibility their educational activity in close and vigilant cooperation with civil and ecclesial agencies. ... Parents have the right to choose the formative tools that respond to their convictions and to seek those means that will help them best to fulfil their duty as educators, in the spiritual and religious sphere also. Public authorities have the duty to guarantee this right and to ensure the concrete conditions necessary for it to be exercised.”

In other words, parents must be able to choose how to best educate their children, whether in public, private, independent charter, religious, or home schools.

Moreover, the Catholic Church teaches that the state and community can help parents and families by ensuring high-quality public education alongside support for other non-public school options.

The Compendium continues: “The refusal to provide public economic support to non-public schools that need assistance and that render a service to civil society is to be considered an injustice. ‘Whenever the State lays claim to an educational monopoly, it oversteps its rights and offends justice ... The State cannot without injustice merely tolerate so-called private schools. Such schools render a public service and therefore have a right to financial assistance.’” Put simply, parents may choose the school that best fits their child. Regardless of the school, parents have a responsibility to educate their children, and the state has a responsibility to support and create an educational environment that provides real choices for high-quality education. This bill helps further this goal of creating high-quality education across the board in our state.

### **Helping Students**

As for the program itself, this is not just a program for private schools or the wealthy. Students from households earning less than 300% of the area median income are eligible to receive funding from an SGO if Wisconsin opts in. The scholarship can be used for tuition, tutoring, special needs, supplies/technology, and other qualifying education expenses for all eligible students. Nearly every student could be helped through this program. It allows families and students to customize their educational experience and provide flexibility in learning.

### **Meaningful Tax Relief to Individuals**

Individuals who donate to a qualifying SGO are eligible for a dollar-for-dollar tax credit (up to \$1,700) which could help provide meaningful tax relief to families across the state. SGOs have limitations to prevent self-dealing or having a family member earmark a scholarship specifically for their child. Individuals can donate to an SGO of their choosing, but the SGO must still meet requirements, including serving at least 10 students. If Wisconsin does not opt in, its taxpayers will be incentivized to donate to SGOs in other states since they will still receive the federal tax credit. Let us not lose this opportunity to keep money in our state and encourage private donations to help all our students.

### **No Cost to the State**

These scholarships are driven by private funding and not state funds. There is zero cost to opting into the program for taxpayers. States are not required to fund or administer anything. The state’s only obligation is to decide to opt in and submit the SGO list annually on January 1. This scholarship program would continue to run alongside Wisconsin’s Choice Programs and public schools. SGOs could help serve their community needs. For example, an SGO could serve students with special needs, focus on literacy tutoring, help cover educational technological services, assist students in STEM fields, help provide assistance for musicians, or ensure transportation assistance to after-school programming. This idea of subsidiarity and serving those in need is in keeping with the Catholic tradition.

Wisconsin is leaving money on the table by not opting into the program. Now is the time to act to help all families and students across the state.

For all these reasons, we strongly urge you to support this legislation. Thank you.