

from
Upholding the Law
and Other Observations
by
Peter E. Hendrickson

Getting Education Reform Right



As the pressure mounts nationwide to address the catastrophe of the welfare (public) school system, much attention is being paid to various forms of the 'Tuition Tax Credit'. A number of states have adopted one or another version, which typically provide a credit against state taxes for parents taking care of their children's educational needs outside of the welfare schools, and sometimes for *anyone* taking care of *any* child's educational expenses, including through philanthropy toward children not related to the benefactor. Some versions even make the credit 'refundable' (which is to say, a voucher).

These legislative efforts are admirable for acknowledging the desperate need for reform; most of them (the voucher style excepted) share the virtue of clarity regarding both the purpose and provenance of educational expenditures; but all of them are fatally flawed. The key to a successful reform is the elimination of state involvement-- be it direct or through tax policies spurring parents toward certain favored choices-- in education decision-making. The typical tuition tax credit plan, however, leaves the state fully in the driver's seat,

by tying benefits to what will inevitably be a state-defined behavior.

The flaw lies in the references to "educational expenses" through which these plans both undermine their prime ideological virtue and make themselves vulnerable to subversion by the very interests against which they are ostensibly deployed. It is typical of reform plans arrayed against a host of entrenched and tax-fattened special interests to incorporate language making conceptual concessions to the status quo-- thus do they combat the reflexive rejection of change natural to the disinterested majority. Such concessions, though dismissed by their boosters as mere lip service, are often the slow-acting infections that not only gut the reforms but add to the cynicism and cognitive dissonance polluting relevant public policy, and so it is here.

The desperately important concern for the well-being of children animating the push for reform is responsive to a complex threat grounded in the *public oversight* of the education process as well as the sloth, incompetence and corruption inevitable in publicly financed schooling. The poor quality of academic instruction and (sometimes) physical danger are the most obvious and easily referenced failings of the public schools, and are acknowledged even by the parasites feeding from that particular trough-- both because they are undeniable and because plausible arguments can be made that they could (theoretically) be addressed by increased funding. But it is the hijacking of child-rearing authority realized through the indoctrination of the captive children that motivates the enthusiasm for reform of the vast majority of supportive parents.

Though punditry routinely cites the poverty-stricken ghetto resident as the constituency most interested in or able to benefit from freedom of choice in education, it is the parent sacrificing to keep their child in a private school, or joining the

rapidly growing ranks of homeschoolers that represent the real, quantifiable constituency for reform. These predominately suburban and rural parents are not fleeing illiteracy or gang violence, they are escaping socialist indoctrination and the psychic rot of relativism, and the other related mental illnesses with which the public schools are infested. Such defective practices of thought are, of course, natural contributors to the coincident collapse of academic standards and discipline. After all, you can't preach socialism and teach sound economics or history; or worship relativism and demand meaningful standards of behavior and performance, at the same time.

Successful reform, in the minds of these parents, means mitigating the tax burden for services for their own children in which they have no interest and from which they receive no benefit, and securing to themselves complete control over the up-bringing of those children-- including any and all educational decisions regarding nature, content and venue. Thus, the references in tuition tax credit legislation to "educational expenses", which can be read, in anticipation of the inevitable judicial proceedings invited by such ambiguous language, as "qualifying educational expenses", or more bluntly as "approved educational expenses", must be excised; and the credit should be based simply on the relief to the public system provided by a parent through the withdrawal of a qualifying child from consuming its "benefits".

Parents who are being taxed less, or no more than, what is being publicly allocated for their child should be credited with all that they are paying. Parents being taxed for more than is being allocated for their child should be credited with that allocated amount, with the remainder continuing to provide welfare for other peoples children as it does now (until such time as the entire public education system can be shut down).

Resulting legislation would look something like this:
"Any parent who relieves the public of the expense of educating

a child shall receive a tax credit for any and all amounts up to the total dollar value of such relief, which value shall equal the per pupil expenditure on education in the school district in which the child resides". If a benefactor element is considered desirable, the word "person" would be put in place of "parent". The "refundable" versions should be called what they are, *welfare*, and left to their own legislative efforts under that category of public policy.

Though the commonly understood definition of tuition is "The charge or payment for instruction," the original meaning of the word is, "Guardianship; care". Its origin is the Latin word for guard: *Tuitio*. Thus, a 'Tuition Tax Credit' is really a 'Guardianship Tax Credit'. It is uniquely the role-- and right-- of parents to claim and exercise the guardianship of their children; though they may choose to entrust those treasures to the care of another, it is a temporary and revocable delegation. As with any other delegation, when it is dissolved, so too is the claim of the former trustee to compensation for the services rendered, be that trustee an individual, an institution, or a government.

The longer that education reform is delayed, the more desperately it is needed. So, let's do it, certainly. But let's do it right.