



# BOAST TAX CREDIT

**LEGISLATION:** BOAST Tax Credit - Senate Bill 385/House Bill 946

**SPONSORS:** Sen. James "Ed" DeGrange (Dist. 32)  
Del. James Proctor (Dist. 27A) & Del. Jay Walker (Dist. 26)

**COMMITTEES:** House Ways and Means (Del. Sheila Hixson, chair)  
Senate Budget and Taxation

**KEY DISTRICTS:** 6 (Del. Olszewski)      17 (Del. Gilchrist)  
15 (Del. Rice)                      20 (Del. Hixson)

**MCC POSITION:** SUPPORT

## TALKING POINTS

- The BOAST Maryland Tax Credit benefits *all* students and teachers – those in both public and nonpublic schools – and will reinforce the state's #1 public schools ranking. It has been introduced this year without funding.
- Catholic school students and teachers are a vital part of our state's education system. More than 55,000 students are enrolled in Maryland Catholic schools, and together with other nonpublic schools, provide a savings to the state of more than \$1.5 billion annually.
- During a time of economic difficulty, the state cannot afford to lose these savings through school closings or decreases in our enrollment.



LEARN MORE:  
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**MCC POSITION:** SUPPORT

**SPONSORS:** Sen. DeGrange (Dist. 32), Del. Proctor (Dist. 27A), and Del. Walker (Dist. 26)

**BACKGROUND:**

The BOAST Maryland Tax Credit would give businesses a 75% state income tax credit (instead of a charitable deduction) in exchange for their donations to groups that provide:

- scholarships for Catholic and nonpublic school students
- grants to Catholic and nonpublic school teachers for continuing education
- enrichment programs for public school students

Donations made through BOAST (Building Opportunities for All Students and Teachers) will:

- Help Catholic school students receive scholarships from scholarship organizations
- Assist more lower- and middle-income families in sending their children to Catholic and other nonpublic schools
- Help stabilize enrollment Catholic and other nonpublic schools
- Assist Catholic and other nonpublic school teachers in receiving grants to cover the cost of graduate-level coursework or professional development programs. This will make it easier for nonpublic schools to recruit and retain talented teachers.
- Allow businesses to invest in our schools, while the schools will be able to secure the resources needed to provide a high-quality educational program.

In 2009, BOAST was prevented from being brought to a vote in the House Ways and Means Committee. It has previously passed the full Senate. More 127,000 students attend Maryland's Catholic and other nonpublic schools. Together, those students save taxpayers more than \$1.5 billion annually in per-pupil public school costs. Those are savings the state cannot afford to lose through decreases in enrollment or school closures. In light of the budget situation, BOAST has been introduced in 2010 without funding.

**CHURCH TEACHING:**

"As the primary educators of their children, parents have the right to choose the school best suited for them. The entire Catholic community should be encouraged to advocate for parental school choice and personal and corporate tax credits, which will help parents to fulfill their responsibility in educating their children." (*Renewing Our Commitment to Catholic Elementary and Secondary Schools in the Third Millennium, USCCB, 2005*)

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