



# EXPANDING CHOICE:

Tax Credits and Educational Access in Indiana



A report by Dick M. Carpenter II, Ph.D. and John K. Ross  
Institute for Justice  
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**One** of the oldest and more popular forms of school choice in the United States is educational tax credits.<sup>1</sup> Like many other types of school choice, educational tax credits enable parents to send their children to the K-12 school of their choice, public or private, religious or non-religious. One type of educational tax credit, tax-credit scholarships, gives individuals and corporations an incentive – reduced income taxes – to donate to non-profit organizations that provide scholarships to families. These scholarships bring a wider array of educational options within the financial reach of low- and moderate-income families.

In Indiana, legislation that would have created such a program, allowing for individuals and corporations to donate up to \$30 million per year, died in committee in 2002. The initiative would have expanded educational options for children from low-income families by allowing them to use the funds (up to \$3,300 per student) to choose between public and private schools.<sup>2</sup> Three more bills that would have created similar, smaller programs failed to become law in 2003.<sup>3</sup>

Although data for this report were only available through 2005, Indiana legislators continue to consider scholarship tax credit legislation to improve educational outcomes and to expand educational opportunities for Hoosier families. A bill introduced in 2005 would have created a tax credit scholarship fund for low-income families with children in preschool, elementary or secondary school but died in the House Committee on Education.<sup>4</sup>

In 2006, a bill was filed to establish a scholarship tax credit program for charitable contributions made to organizations that grant student scholarships. This bill died in the House Education Committee.<sup>5</sup> Also in 2006, legislation was proposed to create a tax credit for kindergarten students to attend either public or private schools. This bill passed out of the House Education and Ways and Means committees but was narrowly defeated on the House floor.<sup>6</sup>

In 2008, the Senate again considered tax credit legislation that would have provided kindergarten through college-age students access to scholarship funds. The bill passed out of the Senate Education Committee as well as the full Senate but died in the House Education Committee.<sup>7</sup> It appears that similar tax credit legislation will also be filed in the 2009 session of the Indiana General Assembly.

Leaders of the public school establishment frequently charge that such scholarship tax credit programs are risky and unprecedented public policy.<sup>8</sup> As this report shows, however, using tax credits to enable Indiana students – particularly low-income ones – to attend the school of their choice is an idea that is both safe and well-established. Indeed, Indiana policymakers already use tax credits to help the poor enter the workforce, purchase homes, attend college and accumulate savings.

And Indiana already operates a similar, successful program for college students. The Twenty-first Century Scholars Program grants scholarships to foster children and low income students that they can use at both public and private colleges and universities, including religious schools.<sup>9</sup> Individuals and corporations can receive tax credits for donations to a fund supporting the program.<sup>10</sup>

“ Using tax credits to enable Indiana students – particularly low-income ones – to attend the school of their choice is neither risky nor unprecedented. ”

Of course, tax credits help more than just low-income families. Indiana’s tax code includes an array of tax credits that allow individuals and corporations to offset taxes owed to the state with investments in sectors of the economy or donations to organizations and initiatives deemed socially and economically beneficial to the public. Indiana offers more than 40 tax credits (listed in Table 2) to promote education, social welfare, economic investment and resource conservation.

As Table 1 indicates, these credits totaled more than \$1.57 billion between 1998 and 2005 but accounted for only 4.03 percent of total taxes due to Indiana. The low was in 1998 – at 3.13 percent – and the high was in 2005 – at 4.73 percent. Thus, the amount of tax revenue foregone by the state because of tax credits was quite small. And, even though those dollars did not flow into the state’s general fund this does not amount to a loss to the state. The funds were directed to and encouraged private investment in various efforts to address the needs and interests of Indiana citizens.<sup>11</sup>

Further, had the 2002 educational tax credit program passed and taken effect in 2003 as envisioned, and had individuals and corporations donated the maximum \$30 million, the program would only have constituted 11.87 percent of tax credits in 2003, 10.48 percent in 2004 and 9.59 percent in 2005. Thirty million dollars accounts for only 0.58 percent, 0.53 percent and 0.49 percent of total income tax liability for 2003, 2004 and 2005, respectively.

*Table 1: Value of Indiana Tax Credits, 1998-2005*

Year		Credits	Total Taxes Due	Credits as a Percent of Total Taxes Due
1998	Individual	\$123,170,120 <sup>12</sup>	\$4,257,624,029 <sup>13</sup>	2.89%
	Corporate	\$18,200,288 <sup>14</sup>	\$263,227,476 <sup>15</sup>	6.91%
	Subtotal	\$141,370,408	\$4,520,851,505	3.13%
1999	Individual	\$121,450,049 <sup>16</sup>	\$4,320,816,625	2.81%
	Corporate	\$35,554,442	\$212,821,878	16.71%
	Subtotal	\$157,004,491	\$4,533,638,503	3.46%
2000	Individual	\$132,168,184 <sup>17</sup>	\$4,315,169,563	3.06%
	Corporate	\$24,266,821	\$216,265,023	11.22%
	Subtotal	\$156,435,005	\$4,531,434,586	3.45%
2001	Individual	\$149,221,856 <sup>18</sup>	\$4,277,828,912	3.49%
	Corporate	\$31,005,782	\$162,740,712	19.05%
	Subtotal	\$180,227,638	\$4,440,569,624	4.06%
2002	Individual	\$149,804,780 <sup>19</sup>	\$4,275,345,611	3.50%
	Corporate	\$30,253,172	\$153,235,425	19.74%
	Subtotal	\$180,057,952	\$4,428,581,036	4.07%
2003	Individual	\$190,023,591 <sup>20</sup>	\$4,594,365,866	4.14%
	Corporate	\$32,734,285	\$476,693,631	6.87%
	Subtotal	\$222,757,876	\$5,071,059,497	4.39%
2004	Individual	\$216,141,039 <sup>21</sup>	\$4,965,754,199	4.35%
	Corporate	\$40,241,950	\$648,118,143	6.21%
	Subtotal	\$256,382,989	\$5,613,872,342	4.57%
2005	Individual	\$243,574,494 <sup>22</sup>	\$5,275,101,600	4.62%
	Corporate	\$39,360,728	\$712,665,886	5.52%
	Subtotal	\$282,935,222	\$5,987,767,486	4.73%
Total - Individual		\$1,325,554,113	\$36,282,006,408	3.65%
Total - Corporate		\$251,617,468	\$2,845,768,174	8.84%
Total - Individual and Corporate		\$1,577,171,581	\$39,127,774,583	4.03%

### *A Wealth of Diverse Credits*

As Table 2 indicates, Indiana makes tax credits available to individuals and corporations to promote education, social welfare, community building, economic investment and resource conservation.

Education credits incentivize saving for college and donating to Indiana colleges and universities, including private and religious schools. Likewise, the Buddy System Project incentivizes individuals and corporations to donate computer equipment for educational use.

Most similar to K-12 scholarship tax credits, individuals and corporations can receive a tax credit for donations to a state fund supporting the Twenty-first Century Scholars Program. Low-income and foster care students enroll in the program in middle school and, if they maintain a prescribed GPA and follow other guidelines, receive a renewable college scholarship.<sup>23</sup> (As of 2007, middle school students in private, including religious, as well as public schools may enroll in the program.<sup>24</sup>) The scholarship covers full tuition costs to attend a public college or university or students can apply that amount towards tuition at a private school.<sup>25</sup>

The vast majority of the funding for the program comes from the state general fund, but individual and corporate taxpayers can receive a tax credit for donations to a fund set up to support the program.<sup>26</sup> Begun in 1990, the program offered \$19.9 million in awards to 8,495 students in fiscal year 2006 for an average award of \$2,228.<sup>27</sup> According to a 2002 study by the Lumina Foundation for Education, the program provided scholarships to 15,000 students in the high school classes of 1995 through 2000. The study found that recipients were more likely than other low-income students to enroll in college and to persist in their education once there.<sup>28</sup>

Social welfare credits encourage brownfield redevelopment, expanded health care coverage and the employment of prison inmates and teachers on summer break. They relax the tax burden on the elderly and the poor. And they reward investments in programs that offer job training and matching savings accounts to low income residents to help purchase or rehabilitate homes, start businesses and go to college or vocational school.<sup>29</sup>

*Table 2: Individual and Corporate Tax Credits Offered/Enacted, 1999-2008<sup>30</sup>*

Credit	Individual/ Corporate	Description
<i>Education</i>		
Buddy System Project	Both	\$100 per unit of qualified computer equipment donated to educational service centers.
College Savings 529 Plan	Individual	Twenty percent of annual contributions to an Indiana College Choice 529 Investment Plan savings account, up to a maximum of \$1,000 annually.
Indiana Colleges and Universities	Both	For individuals: One-half of contributions made to institutions of higher education up to \$100 (Joint: \$200). For corporations: One-half of contributions up to \$1,000 to institutions of higher education.
Twenty-first Century Scholars Program	Both	Contributions from individuals and corporations go into the Twenty-first Century Scholars Program Support Fund. For individuals: One-half of contributions made up to \$100 (Joint: \$200). For corporations: One-half of contributions up to \$1,000.

Credit	Individual/ Corporate	Description
<i>Social Welfare</i>		
Earned Income Tax	Individual	Taxpayers with a qualifying dependent, total income less than \$12,000 and earned income equal to at least 80 percent of income are eligible.
Health Benefit Plans	Both	A two-year credit for employers that begin to offer health care coverage to employees. Maximum annual credit amount per employer equals \$2,500.
Individual Development Account	Both	A credit available for contributions made to a community development corporation participating in an IDA program, which assists low-income residents in accumulating savings and building personal finance skills.
Maternity Home	Both	Provides up to \$3,000 per home to provide a temporary residence for pregnant women; may not exceed \$500,000 annually.
Neighborhood Assistance	Both	For individuals: One half of amount used in approved community service programs, up to \$25,000 and limited by statewide totals of \$1,000,000. For corporations: One-half of amounts used to assist economically disadvantaged areas or to employ, train or provide technical assistance to individuals who reside in these areas; the maximum is \$25,000. Total statewide credits may not exceed \$2,500,000.
Prison Investment	Corporate	For individuals: One-half of any capital investment and one-quarter of any wages paid by a business that hires adult offenders within correctional facilities; the maximum tax credit per employer is \$100,000. For corporations: One-half of any capital investment and one-quarter of any wages paid by a business that hires adult offenders within correctional facilities; the maximum tax credit per employer is \$100,000.
Property Taxes Paid on Homesteads/Lake County Residential Income	Individual	For Lake County homeowners with an earned income of less than \$18,600. Maximum of \$300.
Small Employer Qualified Wellness Program	Both	Fifty percent of annual cost incurred by an employer of two to 100 employees to provide a qualified employee wellness program.
Teacher Summer Employment	Both	If an individual or a corporation hires a teacher during the summer, they can receive 50 percent of compensation paid up to \$2,500 per eligible teacher; maximum statewide credits may not exceed \$500,000.
Unified Tax Credit for the Elderly	Individual	For individuals age 65+ with gross adjusted income of less than \$10,000. Ranges from \$40 to \$140 depending on income and marital status.
Voluntary Remediation	Both	Up to the lesser of \$100,000 or 10 percent of qualified investment cost of brownfield redevelopment or environmental remediation; statewide cap of \$1,000,000.
<i>Economic Investment</i>		
Airport Development Zone Employment Expense	Both	Credit for up to \$1,500 per eligible person that recipient employs in designated airport development zone.
Airport Development Zone Investment Cost	Both	Credit for up to 30 percent of investments in designated airport development zone.
Airport Development Zone Loan Interest Credit	Both	Credit for up to five percent of the interest received from qualified loans for use in airport development zone.
Capital Investment	Both	Credit for investing at least \$75 million in a business in Shelby County.
Community Revitalization Enhancement District	Both	State and local credit available for qualified investments in designated community revitalization enhancement districts.
Economic Development for a Growing Economy (EDGE)	Both	Incremental income tax withholdings of new employees for projects bringing new jobs to Indiana and encouraging job retention in Indiana.
Enterprise Zone Employment Expense	Both	Allows for increased employment expenditures for residents of state designated enterprise zones. The credit is the lesser of 10 percent of the increased wages, or \$1,500 times the number of eligible employees.
Enterprise Zone Investment Cost	Both	Based on qualified investment in a business located in an enterprise zone.

Credit	Individual/ Corporate	Description
Enterprise Zone Loan Interest	Both	Allows for up to five percent of interest received from qualified loans.
Headquarters Relocation	Both	Up to 50 percent of the costs incurred by a business with \$100 million in revenues and at least 75 employees to relocate its headquarters to Indiana.
Historic Rehabilitation	Individual	For qualified expenditures on buildings that are on the Indiana Register of Historic Sites and Structures and are income-producing. The maximum statewide credit may not exceed \$450,000 annually.
Hoosier Business Investment	Both	This credit is for qualified investments including the purchase of new telecommunications, production, manufacturing, fabrication, and processing, refining or finishing equipment.
Industrial Recovery	Both	Based on qualified investments made in a vacant industrial facility in a designated industrial recovery site.
Media Production Sales Tax Exemption	Both	Credit for individuals and corporations making expenditures on media productions; took effect 2008.
Military Investment Cost	Both	Based on qualified investment in a business located in a military base, an economic development area, military base reuse site, military base recovery site or a military base enhancement area.
Military Base Recovery	Both	Property owners and developers in designated military base recovery sites can be eligible if investing in the rehabilitation of property.
Research Expense	Both	For certain qualified research expenses, similar to federal credit for research and experimental expenses paid in carrying on trade or business in Indiana.
Residential Historic Rehabilitation	Individual	Twenty percent of qualified expenditures for the preservation or rehabilitation of the taxpayer's principal residence. The maximum statewide credit may not exceed \$250,000 annually.
Riverboat Building	Corporate	Based on qualified investment to build or refurbish a riverboat for a licensed gambling business; total amount of credits may not exceed \$1 million.
Venture Capital Investment	Both	Based on investments in Indiana businesses of up to \$500,000. Total new credits awarded may not exceed \$10 million annually.
<i>Resource Conservation</i>		
Alternative Fuel Vehicle Manufacturing Investment	Both	Based on qualified investment to manufacture and assemble alternative fuel vehicles, to foster job creation, reduce dependence on foreign oil and reduce pollution.
Biodiesel Production and Sales	Both	Credit for biodiesel and blended biodiesel (petroleum diesel blended with at least two percent biodiesel) produced at an Indiana facility and sold by Indiana retailers. The total for each credit for all taxpayers and all taxable years may not exceed \$1 million.
Coal Combustion Product	Both	A manufacturer who uses coal combustion products (byproduct resulting from the combustion of coal) for the manufacturing of recycled components may be eligible for this credit.
Coal Gasification Technology Investment	Both	For individuals and corporations that open a coal gasification plant in Indiana or utilize fluidized bed combustion technology. Recipients are encouraged to purchase goods and services from underutilized small businesses, especially women and minority business enterprises.
Energy-Saving Appliances	Both	Based on annual purchases by individuals or small businesses on certain energy efficient products up to \$100 per taxpayer. Annual statewide credit maximum equals \$1million; takes effect in 2009.
Ethanol Production	Both	Credit for ethanol produced at Indiana facilities. Total credits per taxpayer may not exceed \$5 million and total credits to all taxpayers in all taxable years may not exceed \$10 million.
Refined Lubrication Oil Facility	Both	Credit for facilities that processed rerefined lubrication oil; effective 2001-2005.
Solar or wind-powered energy systems	Corporate	Twenty-five percent of the cost of materials and installation up to a maximum of \$2,500, depending on the type and capabilities of the system if placed in service before 1988.

Economic investment credits induce individuals and corporations to invest in particular areas of the economy – such as riverboat building and media production – or in specific communities – designated as airport development zones, enterprise zones, community revitalization enhancement districts or military reuse and recovery sites. The credits can be designed to attract capital and stimulate job creation generally, for instance, by compelling corporations to move their headquarters to Indiana. Other such credits encourage the restoration of vacant industrial properties, historically significant homes and other buildings.

Individuals and corporations may also make use of resource conservation credits, which reward investments in more alternative and clean sources of energy, including biodiesel, ethanol and alternative fuel.

### *Individual Tax Credits*

Between 1998 and 2005, individuals used \$1.32 billion in tax credits. As Table 3 illustrates, these credits spanned many uses, from education to private property. Unfortunately, the Department of Revenue only reports budget data for four individual tax credits and lumps the remainder from Table 2 into an “Other” category.

*Table 3: Individual Tax Credits, 1998-2005<sup>31</sup>*

	Indiana Colleges and Universities	Unified Tax Credit for the Elderly	Earned Income Tax Credit	Lake County Residential Property	Other Credits	Total Credits
1998	\$7,858,985	\$7,082,998	\$0	\$0	\$108,228,137	\$123,170,120
1999	\$8,064,932	\$6,757,236	\$0	\$0	\$106,627,881	\$121,450,049
2000	\$8,190,713	\$6,199,175	\$15,622,440	\$0	\$102,155,856	\$132,168,184
2001	\$8,294,608	\$6,030,632	\$16,104,416	\$5,381,805	\$113,410,395	\$149,221,856
2002	\$7,838,922	\$6,852,110	\$17,014,578	\$7,049,151	\$111,050,019	\$149,804,780
2003	\$8,792,156	\$6,949,854	\$40,555,653	\$6,907,000	\$126,818,928	\$190,023,591
2004	\$8,835,269	\$6,787,090	\$44,192,757	\$7,229,427	\$149,096,496	\$216,141,039
2005	\$8,911,854	\$6,454,489	\$47,435,257	\$8,045,462	\$172,727,432	\$243,574,494
Totals	\$66,787,439	\$53,113,584	\$180,925,101	\$34,612,845	\$990,115,144	\$1,325,554,113

### Corporate Tax Credits

As Table 4 indicates, corporations dedicated \$251 million to approved uses between 1998 and 2005. Like data for individual taxpayers, the Department of Revenue identifies data only for five specific programs. But even then it is clear that corporate tax credits are used for a wide variety of social and economic purposes benefiting Indiana citizens, including the support of religious educational institutions.

Table 4: Corporate Tax Credits, 1998-2005<sup>32</sup>

	Indiana Colleges and Universities	Neighborhood Assistance	Research Expense	EZ Employment Expense	EZ Loan Interest	Other Credits	Total credits
1998	\$207,160	\$225,558	\$10,511,036	\$905,597	\$1,686,166	\$4,664,771	\$18,200,288
1999	\$160,455	\$314,842	\$27,623,844	\$730,316	\$1,715,624	\$5,009,362	\$35,554,442
2000	\$136,742	\$260,145	\$15,425,687	\$719,302	\$1,942,480	\$5,782,465	\$24,266,821
2001	\$108,830	\$151,965	\$20,099,750	\$819,548	\$1,772,453	\$8,053,236	\$31,005,782
2002	\$99,050	\$119,317	\$14,473,145	\$592,789	\$3,424,102	\$11,544,769	\$30,253,172
2003	\$110,521	\$118,222	\$15,433,567	\$826,849	\$2,052,151	\$14,192,975	\$32,734,285
2004	\$108,929	\$86,964	\$16,414,463	\$868,037	\$1,497,654	\$21,265,904	\$40,241,950
2005	\$104,391	\$42,956	\$17,493,177	\$1,064,506	\$2,327,800	\$18,327,898	\$39,360,728
Totals	\$1,036,079	\$1,319,968	\$137,474,668	\$6,526,944	\$16,418,430	\$88,841,379	\$251,617,468

### The Value Added By Indiana Tax Credits

Many private organizations, both businesses and non-profits, use and benefit from tax credits because policymakers recognize that their activities promote societal wellbeing. Indeed, Indiana leaders view the investments generated and services rendered by such organizations as more important than more than \$1 billion in foregone tax revenue over eight years. This constitutes an acknowledgment that private organizations can and do provide social and economic benefits to society.

Policymakers also recognize that faith-based organizations provide desirable services, and such groups can participate in at least two tax credit programs, both educational credits. Individuals and corporations can receive a tax credit for donating directly to at least 27 religious colleges and universities through the Indiana Colleges and Universities tax credit.<sup>33</sup> Between 1998 and 2005, individuals taking advantage of the Indiana Colleges and Universities tax credit donated \$66.8 million to these schools. Corporations donated slightly more than \$1 million over the same period.<sup>34</sup>

Tax credits also encourage individual and corporate donations to the support fund for the Twenty-first Century Scholars Program. Students who receive scholarships through this program can attend the Indiana post-secondary school of their choice, public or private, non-religious or religious, including 23 of the schools listed in Table 5.<sup>35</sup>

*Table 5: Religious Colleges and Universities Eligible for Tax Credit Donations and Twenty-first Century Scholars<sup>36</sup>*

Ancilla College	Anderson University	Associated Mennonite Biblical Seminary
Bethany Theological Seminary	Bethel College	Calumet College of St. Joseph
Christian Theological Seminary	Concordia Theological Seminary	Crossroads Bible College
Depauw University	Earlham College	Goshen College
Grace College and Seminary	Hanover College	Holy Cross College
Huntington University	Indiana Wesleyan University	Manchester College
Marian College	Oakland City University	St. Joseph's College
St. Mary-of-the-Woods College	St. Mary's College	St. Meinrad School of Theology
Taylor University	University of Notre Dame	University of St. Francis
Valparaiso University		

## Conclusion

The data presented in this report demonstrate that a tax credit program designed to expand educational options for K-12 students is an idea that is both safe and well-established. Such a credit would coexist with more than 40 current tax credits in Indiana that collectively represent only a small fraction of total tax revenue. Taxpayers and policymakers alike already recognize that private, including faith-based, organizations contribute to social and economic good. A scholarship tax credit program for K-12 education would simply build on Indiana policy – as well as other successful programs in Arizona, Florida, Iowa, Pennsylvania and Rhode Island.

Indeed, Indiana already has a model to follow: tax credits for donations to the Twenty-first Century Scholars Program Support Fund. For almost 20 years, this program has helped children from low income families attend college. Similarly, a scholarship tax credit plan for K-12 education would encourage private investment in providing broader educational choices for families. To maximize the incentive to donate, Indiana can offer more generous credits and allow donations to be directed to a non-profit organization specializing in scholarship grants rather than the state, as other states have done with success.

A well-designed scholarship tax credit program would build on successful Indiana policy and can provide a broader range of educational options to Indiana families in K-12 education.

“ A tax credit program designed to expand educational options for K-12 students is neither unprecedented nor risky.

”

## Endnotes

- 1 For a measure of popularity, see [http://www.pdkmembers.org/members\\_online/publications/e-GALLUP/kpoll\\_pdfs/pdkpoll30\\_1998.pdf](http://www.pdkmembers.org/members_online/publications/e-GALLUP/kpoll_pdfs/pdkpoll30_1998.pdf).
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- 11 Indiana also makes two tax credits available to individuals to offset taxes paid to other states and localities in other states. From 1998 to 2005, these credits amounted to \$878.6 million (\$811.6 million in credits to offset taxes paid to others states and \$67.0 million for taxes paid localities in other states).
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## About the authors

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### **Dick M. Carpenter II, Ph.D.** Director of Strategic Research

Dr. Carpenter serves as the director of strategic research for the Institute for Justice. He works with IJ staff and attorneys to define, implement and manage social science research related to the Institute's mission.

As an experienced researcher, Carpenter has presented and published on a variety of topics ranging from educational policy to the dynamics of presidential elections. His work has appeared in academic journals, such as *Regulation and Governance*, *Journal of Special Education*, *The Forum*, *Education and Urban Society*, *Journal of Advanced Academics*, *Journal of School Choice*, and *Leadership*, and magazines, such as *Regulation*, *Phi Delta Kappan* and the *American School Board Journal*. Moreover, the results of his research are used by state education officials in accountability reporting and have been quoted in newspapers such as the *Chronicle of Higher Education*, *Washington Times*, *Fort Worth Star Telegram*, *New York Sun*, *Education Week*, *Atlanta Journal-Constitution*, *Chicago Tribune*, *San Diego Union Tribune*, *Wall Street Journal*, *Detroit News*, *Columbus Dispatch* and the *Rocky Mountain News*.

His research for IJ has resulted in reports such as *Disclosure costs: Unintended consequences of campaign finance reform*, *Private choice in public programs: How private institutions secure social services for Arizonans*, *Private choice in public programs: How private institutions secure social services for Georgians*, *Designing cartels: How industry insiders cut out competition*, *Designed to mislead: How industry insiders mislead the public about the need for interior design regulation*, *Doomsday? No way: Economic trends and post-Kelo eminent domain reform* and *Victimizing the vulnerable: The demographics of eminent domain abuse*.

Before working with IJ, Carpenter worked as a high school teacher, elementary school principal, public policy analyst and professor at the University of Colorado, Colorado Springs. He holds a Ph.D. from the University of Colorado.

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### **John K. Ross** Research Associate

As part of IJ's strategic research team, Ross plays a critical role producing in-house social science research on issues central to the Institute's mission. His writing has appeared in *Regulation* magazine, the *Washington Times*, the *Detroit News*, and the *Baltimore Examiner*. Credits at IJ include work on *Choice and opportunity: The past and future of choice-based aid in Louisiana* and *Doomsday? No way: Economic trends and post-Kelo eminent domain reform*.

Ross graduated magna cum laude from Towson University's Honors College in 2005. An international studies major, he has published on US-EU economic relations in the *Towson Journal of International Affairs*.

## About The Institute for Justice

The Institute for Justice is a non-profit, public interest law firm that litigates to secure economic liberty, school choice, private property rights, freedom of speech and other vital individual liberties and to restore constitutional limits on the power of government. Founded in 1991, IJ is the nation's only libertarian public interest law firm, pursuing cutting-edge litigation in the courts of law and in the court of public opinion on behalf of individuals whose most basic rights are denied by the government. The Institute's strategic research program produces high-quality research to inform public policy debates on issues central to IJ's mission.

## About The Friedman Foundation for Educational Choice

The Friedman Foundation for Educational Choice, dubbed "the nation's leading voucher advocates" by the *Wall Street Journal*, is a nonprofit organization established in 1996. The origins of the foundation lie in the Friedmans' long-standing concern about the serious deficiencies in America's elementary and secondary public schools. The best way to improve the quality of education, they believe, is to enable all parents with the freedom to choose the schools that their children attend. The Friedman Foundation builds upon this vision, clarifies its meaning to the public and amplifies the national call for true education reform through school choice.



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