



Massachusetts Association of School Superintendents (M.A.S.S.)

Position Paper: **Federal Scholarship Tax Credit**

September 29, 2026

The Massachusetts Association of School Superintendents (M.A.S.S.), representing more than 500 educational leaders from 275 public school districts across the Commonwealth, is opposed to Massachusetts participating in the Federal Scholarship Tax Credit. We urge Governor Maura Healey not to opt into the program, which threatens to exacerbate disparities between public and private schools.

The program essentially creates a voucher system that incentivizes individual donors to fund private school scholarships in exchange for tax credits. The funds that taxpayers donate to Scholarship Granting Organizations (SGOs) are primarily intended to subsidize private school tuition, room and board, and other expenses, which could further decrease enrollment in public schools and compound the fiscal challenges facing many of our districts. Moreover, the tax credits will significantly reduce the funding collected by the federal government, with Congress estimating¹ \$500 million in federal revenue redirected in 2027 alone, soaring to \$4.4 billion by 2034. We have serious concerns about how that enormous loss of federal revenue could negatively impact public schools and other institutions that rely on federal funding for support.

Proponents argue that students in public schools can benefit from the program, too, but school districts face a significant disadvantage compared to the private school networks that already have elaborate fundraising and scholarship infrastructure in place. Even the districts that are supported by community education foundations cannot simply use private donations to fund eligible services. The law requires families to apply for scholarships and to prove income eligibility – bureaucratic hurdles that will certainly leave behind our most vulnerable families who are in greatest need of the services.

The concerns about inequity extend beyond the gaps between public and private schools to gaps between public school districts as well. We are gravely concerned that well-resourced communities are far more likely to receive additional funds from wealthier residents than cities and towns with lower socio-economic status,

¹ [Education Week](#), February 5, 2026.

particularly our urban and small rural communities. Affluent school districts will undoubtedly receive a far greater influx of private donations than poorer districts, further widening the resource gaps in the Commonwealth.

It is important to note that although the program is scheduled to take effect on January 1, 2027, long-awaited guidance from the U.S. Treasury Department providing specific details about implementation still has not yet been released. As a result, a great deal of uncertainty and a significant number of important questions remain, particularly about the flexibility that may or may not be available to Massachusetts and other states in designing and executing the program.

We are grateful that over the past four years, the Healey-Driscoll administration has demonstrated a strong commitment to our public schools and the students they serve. We also commend the Governor for her consistent record of shielding Massachusetts from federal interventions that favor the rich and leave our most needy residents behind. With this important decision, Governor Healey has a critical opportunity to act once again in the best interest of the people of Massachusetts, by rejecting this cleverly disguised assault on public education.

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