

# Jay P. Greene's Blog

With Help From Some Friends

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## Cateaux!

(Guest Post by Matthew Ladner)

[Quick response from Andrew Coulson](#). I suspected that the Cato Institute might, like Cato the Manservant, prove unwilling to call off their attack. I can hear Peter Sellers' French accent in my head "Cateaux!!?!? Cateaux?!?!?! I know zat I ordeured you always to attack, but I rescind zee ordeur! CATEAUX?!?!?"

Andrew has primarily refered back to his litany of why he likes tax credits better than vouchers. I have already conceded that tax credits enjoy some benefits over vouchers in the last post, so I don't see this as on point. The question isn't "tax credits good vouchers bad?" but rather whether tax credits are up to every school choice task we might assign to them. My request to examine the case of children in large families, children in poor families and/or children with disabilities in large poor families has gone unanswered as of yet.

Andrew offers the fact that the Step Up for Students tax credit serves a greater number of students than the McKay Program in Florida as evidence that tax credits could be up to the job of providing education for children with disabilities. Children with disabilities however require more costly services than general education students. The most recent figures show that Step Up for Students raised \$106m while McKay spent \$138m. Spend the entire tax credit amount on children with disabilities, and about a quarter fewer of them would be served and 29,000 low-income kids currently served by the SUFS program would be SOL.

When one considers the still small fraction of Florida special needs children served by the richer and easier to scale McKay Program, I hold it as self-evident that even the mighty Step Up for Students program, the nation's largest of its kind, would fall completely short of the task assigned to McKay. I am happy that both programs exist, and I have never heard a peep of complaint from private schools in Florida about burdensome regulation associated with the McKay program.

I also think that Andrew should broaden his view of the word "savings." An advantage of the ESA approach lies in exposing the opportunity cost involved in possible private school cost inflation: an allowable use of the ESA funds in Arizona include putting money in a College Savings 529 account. Higher education provides a cautionary tale of mixing subsidies and education: hyperinflation. The evidence of this from K-12 choice programs is limited, but no one has really studied the matter, and the potential obviously exists.

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## 2 Responses to *Cateaux!*

1.  [Patrick](#) says:

[April 22, 2011 at 3:43 pm](#)

I think tax credits have a clear advantage in the courts and a clear advantage on keeping long term costs down. I think ESA's solve much of the court problem and since they give alternative uses for the money they will do a better job keeping down long term costs than regular vouchers.

I'm not convinced yet by the regulation advantage but that may also be the case.

That said, I'm for whatever starts moving the choice movement forward. Correction. I'm for whatever starts improving the quality of education.

[Reply](#)

2.  [Daniel Earley](#) says:

[April 22, 2011 at 6:05 pm](#)

Having now read all posts involved, both here and at Cato, plus the Goldwater paper and the Arizona bill, my two cents are this: As much as I would like to fancy myself having eliminated every blind spot I bring to a discussion, I realize that will never truly be the case as long as I possess human DNA. While the ESA is not an entirely new species, it appears to offer a fresh legal evolutionary starting point. I'm willing to give it a chance to see what it morphs into with constructive input.

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