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January 5, 2011

NY Times Debate: Tax Breaks for Home Schoolers?

New York Times, Room for Debate -- Do Home Schoolers Deserve a Tax Break?:

The new Republicans in Congress have vowed to challenge Washington's role in American public education, and said they will seek to turn more power over to the states on many fronts. But one of their priorities is a new federal rule: to give parents in every state tax credits if their children are homeschooled.

Previous efforts in Congress to adopt a nationwide tax break have failed, and currently only three states -- Illinois, Louisiana and Minnesota -- allow some benefit for home schooling.

Will the idea succeed in the new Congress, given some conservatives' longtime opposition, on the grounds that the credits might open the door to more government regulation of education? How would such a system work? Is it a threat to public education, as its critics claim?

- Chester E. Finn Jr. (Hoover Instittuion), Yes, but Tests Are Necessary
- Susan B. Neuman (University of Michigan), A Scam Against Public Schools
- William A. Estrada (Home School Legal Defense Association), No Extra Rules Required
- Luis Huerta (Columbia Uiversity), Uniting Fiscal and Social Conservatism
- Neal P. McCluskey (Cato Institute), Unconstitutional Intrusion
- Rob Reich (Stanford University), More Oversight Is Needed
- Bruce Cooper (Forddham University), Respect for Religious and Family Rights

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Speaking as an ex- "home school" parent and a tax preparer, I would encourage Congress not to create an additional credit. The tax law does not need more complexity. The tax law should not be used to encourage certain behavior (assuming it actually does). And any credit, based on past results, will bring about scams, will have odd provisions placed in the law to benefit certain interests, and will create additional government intrusion; all of which will be unintended by the original purpose in creating the credit. This then will lead to more rules and regulations that will rectify those unintended consequences.

One advantage of home schooling is the ability to focus on an individual kid's growth

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