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Do Home Schoolers Deserve a Tax Break?

Some conservatives want a federal credit for families who teach their children at home. What are its chances in the new Congress?

Unconstitutional Intrusion

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The sentiment is right: Home schooling parents shouldn't have to pay for schools they don't use then pay again for education they do. But good intentions neither make a law constitutional, nor necessarily sound.

In Article I, Section 8, the Constitution gives the federal government specific powers, and the feds may do nothing beyond them. Included among them is nothing about education, so Washington may make no education policy. And no, the taxing power does not allow Washington to do whatever it wants as long as it is connected to taxes. Taxation may only be used in service of the enumerated powers.

It's in the effects of federal policy that we see the wisdom of adhering to the Constitution. Ignoring the Constitution is a major reason the nation has a \$14 trillion debt; Washington sees no end to what it can meddle in. In education, Washington broke its constitutional chains about four decades ago. Since then, its real per-pupil expenditures have more than doubled while achievement has been stagnant.

Why the pricey failure? Basic political incentives. Federal politicians have repeatedly increased education spending both to appear to "care" and to satisfy such special interests as the teachers' unions. Crummy outcomes, meanwhile, have meant little because the public doesn't vote based on federal education policy while education interests punish politicians who try to hold them accountable. Of course, similar incentives apply in many states and districts, but at least one can move from them. No escape is possible from Washington.

Finally, in addition to the Constitution and policy incentives that argue against any federal action, there is the problem of unintended consequences.

If nothing else, Washington would need to ensure that credits weren't being claimed fraudulently, requiring some "proof" of home schooling. Proof, however, could eventually be defined as, say, passing scores on federally prescribed tests – just the sort of dictate many home schoolers despise. And then there's the matter of making worse a tax code already so complicated you need an army of accountants to figure it out.

Home schoolers deserve some breaks. At the national level, that means adhering to the Constitution and getting the federal government out of education, which would benefit not just home schoolers, but all taxpayers.

Topics: Education, schools and schooling, students

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