

PIONEER

INSTITUTE

Board of Directors

Officers

Chair
Adam Portnoy

Executive Director
Jim Stergios

Treasurer
James Joslin

Members

Brian C. Broderick
Michael Brown
Gary Campbell
Frederic Clifford
Mark Cohen
Andrew Davis
Drew Davis
Kyla de Asla
Brackett Denniston
Chris di Bonaventura
Edward Glaeser
Jake Jacobson
Sara Johnson
Mary Myers Kauppila
Jon Marston
Robert Mashal
M. Holt Massey
Mark V. Rickabaugh
Robert Scott
Roger Servison
Paul Verderese

Chairperson Emerita
Diane Schmalensee

Chairman Emeritus
Stephen Fantone

Life Directors
Alfred Houston
Gary Kearney

Academic Advisors

Keith Hylton
Boston University

Jonathan B. Imber
Wellesley College

Laurence J. Kotlikoff
Boston University

Marc Landy
Boston College

Harvey C. Mansfield, Jr.
Harvard University

R. Shep Melnick
Boston College

Peter Skerry
Boston College

May 11, 2026

The Honorable Maura Healey
Governor of the Commonwealth of Massachusetts
Massachusetts State House
24 Beacon Street
Boston, Massachusetts 02133

Dear Governor Healey:

I write to urge the Commonwealth of Massachusetts to opt into the new federal scholarship tax credit program scheduled to take effect on January 1, 2027. New York Governor Kathy Hochul's recent decision to move her state toward participation should prompt Massachusetts to act quickly and thoughtfully so our families, students, and nonprofit scholarship organizations are not placed at a disadvantage.

This program presents Massachusetts with a straightforward opportunity: bring substantial new educational resources into the Commonwealth at no direct cost to the state. If Massachusetts declines to participate, taxpayers here may still claim the federal credit by contributing to scholarship organizations in other participating states. In practical terms, that means Massachusetts families could end up subsidizing educational opportunity elsewhere while students in our own state receive no benefit.

The structure of the program is important. Taxpayers may receive a federal tax credit of up to \$1,700 for contributions to approved nonprofit Scholarship Granting Organizations. For residents to participate, states must affirmatively opt in and identify eligible scholarship organizations. The funding does not come from the Massachusetts budget, does not reduce Chapter 70 aid, and does not require cuts to public school funding. It is a federally authorized tax-credit mechanism intended to expand educational opportunity and educational support services for families.

Massachusetts should approach this issue with a simple principle in mind: every child matters, and families across every type of school setting deserve support. This should not be framed as a contest between public and private education. The program can support students in district schools, charter schools, vocational schools, parochial schools, independent schools, microschools, and homeschooling environments alike. The central question is whether Massachusetts families should have access to additional educational resources or whether those resources should flow elsewhere.

The range of eligible educational expenses is broad and practical. Scholarship support can help families pay for tutoring, literacy intervention, special education services, transportation, dual-enrollment courses, advanced academic programs, curriculum materials, internet access, educational technology, after-school programs, summer learning, and career-oriented instruction. These are not abstractions. They are precisely the kinds of supports many families struggle to afford and many students need in order to thrive.

For some students, this may mean access to intensive reading instruction after years of pandemic-related learning loss. For others, it may mean specialized math tutoring, transportation to a vocational or advanced academic program, support services for children with disabilities, or the ability to attend a school environment better suited to their educational or emotional needs. Massachusetts should welcome additional avenues for helping children succeed, especially when those avenues do not require additional state spending.

Participation recognizes an obvious reality: Massachusetts families already make educational choices every day. Some choose district schools, others charter, vocational, religious, or independent schools. Other families choose home-based education or microschools. Many families make extraordinary financial sacrifices to place their children in settings they believe are best for them. The Commonwealth should not penalize them by refusing access to a federal opportunity available elsewhere in the country.

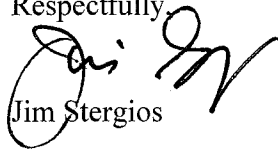
As for the fiscal implications, Education Reform Now has estimated that if participation rates reach even modest levels nationally, billions of dollars annually could flow through scholarship organizations to support educational opportunity. With its high concentration of taxpayers and deep philanthropic base, Massachusetts is well positioned to benefit.

If New York proceeds, pressure will only grow on neighboring states to participate rather than watch educational resources flow across state lines. Governor Hochul's position is significant precisely because New York has historically resisted school-choice-oriented reforms. Her administration's willingness to participate reflects an understanding that the program extends beyond traditional ideological debates. At its core, the question is whether states will permit families to access federally supported educational resources that can improve student outcomes and expand opportunity.

Massachusetts has long prided itself on educational excellence and innovation. But excellence also requires flexibility, responsiveness, and a willingness to recognize that students have different needs and families seek different pathways. Opting into this program would not diminish the Commonwealth's commitment to public education. Rather, it would acknowledge that strengthening educational opportunity across sectors serves the public interest.

I respectfully urge your administration to move promptly to opt Massachusetts into the federal scholarship tax credit program, identify qualified Scholarship Granting Organizations, and ensure that Massachusetts families are positioned to benefit when the program takes effect in 2027.

Respectfully,


Jim Stergios