

# Ohio Alliance of Independent Schools

- Andrews Osborne Academy
- Bethany School
- Birchwood School of Hawken
- Canton Country Day School
- Central Montessori Academy
- Cincinnati Country Day School
- Cincinnati Hills  
Christian Academy
- Columbus Academy
- Columbus Jewish Day School
- Columbus School for Girls
- Columbus Torah Academy
- Gilmour Academy
- Grand River Academy
- Hathaway Brown
- Hawken School
- Hershey Montessori School
- Hudson Montessori School
- Jos. and Florence Mandel Jewish Day School
- Lake Ridge Academy
- Laurel School
- The Lawrence School
- The Lillian and Betty Ratner School
- Linden Grove School
- The Lippman School
- Mansion Day School
- Marburn Academy
- Maumee Valley Country Day School
- McGuffey Montessori School
- The Miami Valley School
- The New School
- Old Trail School
- Olney Friends School
- Ridgewood School
- Rockwern Academy
- Ruffing Montessori - Cleve. Heights
- Ruffing Montessori - Rocky River
- The Schilling School for Gifted Children
- The Seven Hills School
- Summit Country Day School
- University School
- Urban Community School
- Wellington School
- Welsh Hills School
- Western Reserve Academy

## House Education Committee

House Bill 96 – Interested Party Testimony  
Dan Dodd – Executive Director  
Ohio Alliance of Independent Schools

Thank you for the opportunity to provide testimony regarding HB 96. My name is Dan Dodd and I serve as Executive Director for the Ohio Alliance of Independent Schools, an association of private, independent schools throughout Ohio.

Previous budget bills contained significant policy changes regarding the operations of chartered nonpublic schools and affiliate organizations. OAIS would recommend the following statutory changes to help private schools and benefit taxpayers.

**Scholarship Granting Organizations (SGOs)** – HB 166 (133<sup>rd</sup> GA) contained language creating a tax credit for contributing to SGOs. The enabling language was broad in terms of requirements for SGOs and we recommend tightening this language to encourage greater use of this valuable option for schools, ensure more accountability and transparency, and head off any potential abuse.

Our recommendations include:

- Increasing the individual credit limit to \$1,500 for single tax filers and \$3,000 for joint filers. Ohio's limits are some of the lowest nationally for individuals.
- Creating a corporate credit through a credit against the Commercial Activity Tax (CAT). Our neighbors in Pennsylvania and Indiana both allow corporations to receive a credit for contributions. We recommend a cap on corporate contributions at \$20 million with approval of the credits administered by the Ohio Department of Taxation.
- Institute a minimum percentage that must be spent on scholarships after one year of operation. Current statute only requires SGOs to spend money “primarily” on scholarships. Other states require a minimum percentage to be spent on scholarships to prevent those funds from being used for other purposes. We recommend a floor requiring at least 90% of funds raised by the SGO to be spent on scholarships after the first year of operation.
- Require SGO to involve multiple schools. Current law allows for SGOs that only contribute to a single school. It is not uncommon for the administrators of these single-school SGOs to also be the personnel running the school. The lack of oversight over the SGO's operation by someone from outside the school's structure lends itself to potential abuse. In SGOs consisting of multiple schools, there is a shared responsibility of the member schools to ensure compliance with the letter and spirit of the law. We recommend requiring SGOs to issue scholarships to at least three different schools and receive contributions for scholarships at three different schools in order to create more accountability within the structure of the SGO.

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# **Ohio Alliance** **of Independent Schools**

**Restroom Legislation Definitions:** Last session, the General Assembly passed legislation requiring students to use restroom and other facilities that are consistent with their biological gender at birth. In an effort to implement these requirements, our schools are tackling two main issues.

First, the legislation does not define the term “student.” Many OAIS member schools serve children who are infants or toddlers all the way through 12<sup>th</sup> grade. The vast majority of these schools are located on a single campus and in a single building. Many of these schools have preschool and daycare wings or parts of the building where restrooms are designed specifically for preschoolers. These restrooms, out of necessity, are not labeled as “boys” or “girls” restrooms and may feature more than one toilet for using the restroom. If schools must assign these to a single gender, it will create significant problems that you likely can imagine. We recommend defining the term “student” in the statute to mean those in a building attending grades kindergarten through 12<sup>th</sup> grade.

Second, the term “single-use restroom” is also undefined. It is common for restrooms in our schools to feature more than one option for using the restroom in a single room with a single lock that are theoretically capable of being used by more than one person at a time. We recommend defining the term to encompass those restrooms that count as being single-use and those that would not.

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Thank you for the opportunity to testify. I’d be happy to answer any questions you may have.