

# United States Senate

WASHINGTON, DC 20510

June 18, 2025

The Honorable Gene L. Dodaro  
Comptroller General  
U.S. Government Accountability Office  
441 G Street, NW  
Washington, D.C. 20548

Dear Comptroller Dodaro:

We write to request that the Government and Accountability Office (GAO) conduct a study of the negative impacts of universal school voucher programs by focusing on at least three states that have a universal school voucher program. Universal school voucher programs are those in which all students (or their families) in the state can receive public funds, whether through appropriated state funds or tax credits, to pay for private school tuition and fees and/or homeschooling.

A high-quality public education that equips every child – regardless of their background – with the knowledge and skills needed to succeed in the careers and life of their choosing is one of the cornerstones of our democracy. In fact, the right to public education is enshrined in each state constitution. Serving nearly 50 million children or about 90 percent of all students, public schools educate the vast majority of our nation’s students.<sup>i</sup> And, according to a recent survey, 7 in 10 Americans support putting more money into public education.<sup>ii</sup>

Attempts to direct public funding to private school voucher schemes undermine the core purpose of public education to ensure that *all* students – regardless of their background – have an equitable opportunity to learn. Instead of expanding access to high-quality learning opportunities, school vouchers redirect public funding to unaccountable private schools that can decide which children to enroll, shut out rural students, strain state budgets that could be used to strengthen the public school system, and lack basic reporting and accountability.

Yet unelected, right-wing billionaires, such as Betsy DeVos, Jeff Yass, and the Koch brothers, have pushed exclusionary, unaccountable, opaque and budget-busting school voucher schemes.<sup>iii</sup> This is despite the fact that since 1967 every ballot initiative to create or expand school vouchers has failed when put to the voters.<sup>iv</sup> Most recently, in the November 2024 election, voters in Colorado, Kentucky, and Nebraska rejected ballot initiatives that would have enabled the expansion of school vouchers in their respective states.<sup>v</sup> This, however, has not stopped many Republicans in Congress and their billionaire allies from pushing federal school voucher schemes.

School vouchers have a sordid origin in our country as a tool to resist school integration and today, have the potential to exacerbate already high levels of racial, ethnic, and socioeconomic school segregation. After the U.S. Supreme Court’s unanimous ruling in *Brown v. Board of*

*Education*, which rejected “separate but equal” education, in various states and counties some white parents formed private schools to avoid integration. These efforts to avoid integration were often supported by policies that allowed public funding to be used for vouchers to attend all-white private schools.<sup>vi</sup> Today, the role of school vouchers in de facto segregation is deeply concerning as research shows that our nation’s public schools are currently highly segregated along racial, ethnic, and economic lines. For example, a 2022 GAO report found that more than a third of students (about 18.5 million) in the U.S. attend a school where 75 percent or more of students were of a single race or ethnicity, and 14 percent of students attended schools where 90 percent or more of students were of a single race or ethnicity.<sup>vii</sup> The report also found that 80 percent of schools that were predominately Black, Hispanic, and American Indian/Alaska Native had a high percentage of students from low-income families.

In many states with universal school vouchers, basic public reporting on demographic information on the students accessing these vouchers is either not publicly available or not collected. For example, Arizona does not publish data on the number of students receiving a voucher enrolled in private schools, nor which private schools receive vouchers. Failing to report data about student and school participation obscures information from the public and makes it difficult to discern how access varies by geographic area. However, given the small number of private schools in rural areas, what we do know from the reporting on where private schools are located is that voucher schemes would for the most part leave out students in rural areas as most do not live anywhere near a private school.<sup>viii</sup>

Moreover, vouchers divert much needed funds from public schools and are a ticking time bomb for state budgets, ultimately subsidizing private school tuition for those who had been previously paying for it. Yet, today, Arizona and Florida have some of the largest universal voucher programs in the country and, in 2023, North Carolina expanded its voucher program to allow all families, regardless of income, to use public funding to send their children to private schools. These vouchers come at a hefty cost.

A recent study that estimated the cost of Arizona’s universal voucher program, known as the Empowerment Scholarship Account (ESA) program, found that in the 2023–24 school year the ESA program would cost at least \$708.5 million.<sup>ix</sup> This cost is ten times higher than the state’s initial estimate of \$64.5 million in fiscal year 2024, and beyond the \$625 million that the state allocated for the program in 2023–24. Moreover, with 71 percent of those accessing the voucher having already been enrolled in private school, it is subsidizing private school for those who can already afford to pay for it on the backs of the state’s taxpayers. Additionally, in a state where 9.2 percent of students are English learners, less than 1 percent are utilizing the ESA program. Researchers relied on publicly available data, which was scarce, making it difficult to fully understand the types of students taking advantage of this program, where the program funds are being expended, and the cost to the state. In Florida, about \$4 billion is available for voucher programs at a time when the state’s funding for public schools has fallen to one of the lowest levels in the country.<sup>x</sup>

Students who attend private schools using vouchers lose many constitutional and statutory rights guaranteed to them in public schools. Such rights include protections under Titles IV and VI of the *Civil Rights Act of 1964*, Title IX of the *Education Amendments Act of 1972*, the *Individuals with Disabilities Act* (IDEA), Title II of the *Americans with Disabilities Act*, Section 504 of the

Rehabilitation Act, and the *Equal Educational Opportunities Act of 1974*. For example, students with disabilities forfeit many of the protections provided under IDEA's right to a free appropriate public education in the least restrictive environment. These students would not necessarily have access to all the services in their individualized education program and parents do not have the same due process protections when their child's needs are not being met.<sup>xi</sup>

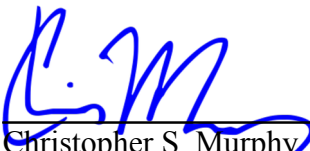
Private schools and homeschools accepting universal school vouchers are not subject to basic federal reporting, privacy, quality, and accountability requirements. State requirements also vary, making it difficult to know little, if anything, about who uses school vouchers to attend private school or be homeschooled and the efficacy of these learning opportunities. For example, private schools and homeschools accepting universal school vouchers are not required to administer federally required statewide summative tests that provide insight into students' academic achievement nor are they held to the same federally required accountability requirements concerning graduation rates, proficiency for English learners, and other measures of academic success.

To better understand the negative impact of universal school voucher programs, we ask that the GAO analyze universal school voucher programs in at least three states with universal school voucher programs and answer the following questions:

1. What is the fiscal impact of universal private school voucher programs on each of the selected states' budgets – whether through direct expenditures or forgone tax revenue?
2. What demographic information, including race, ethnicity, family income, English learner status, disability status, military connected status, and status as a student experiencing homelessness, is publicly collected and reported by selected states about recipients of universal school vouchers? How does it compare with public school student demographics served within each of the selected states?
3. In each state what percentage of students accessing universal school vouchers were already in private schools or already being homeschooled before receiving such vouchers? In each state, what is the average voucher funding amount students have received?
4. To what extent do students in urban, suburban, and rural areas in each of the selected states have the ability to attend private school in-person throughout the school year? How does the use of universal school vouchers to attend private school in-person compare across urban, suburban, and rural areas in each state?
5. To what extent do students eligible to attend Bureau of Indian Education (BIE) schools and students living on tribal lands have the ability to attend private school in-person throughout the school year? How does the use of universal school vouchers to attend private school in-person compare between students eligible to attend BIE schools and students that are not eligible to attend BIE schools? Additionally, how does the use of universal school vouchers to attend private school in-person compare between students living on tribal lands and students that do not live on tribal lands?

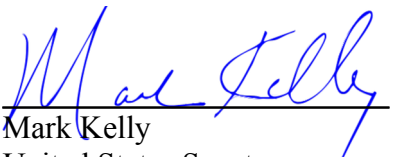
6. Which schools in each state received universal vouchers and how many vouchers did they receive?
7. What federal and state requirements apply to public schools that also apply to private schools, homeschooled students, and students in other forms of private education in each of the selected states (e.g. reporting, state-summative academic testing, accountability, individualized education programs for students with disabilities, and other civil rights and educational obligations)?
8. To what extent do universal voucher programs impact segregation and isolation related to students' racial, ethnic, socioeconomic, and/or disability status in public schools?

Sincerely,



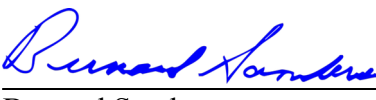
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Christopher S. Murphy  
United States Senator



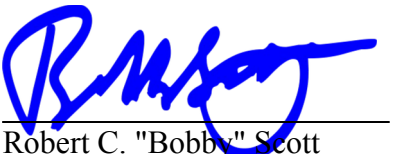
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Mark Kelly  
United States Senator



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Bernard Sanders  
United States Senator



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Robert C. "Bobby" Scott  
Member of Congress  
Ranking Member, Committee  
on Education and Workforce

- <sup>i</sup> National Center for Education Statistics. (2024). Public School Enrollment. <https://nces.ed.gov/programs/coe/indicator/cga/public-school-enrollment>
- <sup>ii</sup> All4Ed. (n.d.) OpinionatED: Voters' Views on Education in 2024. <https://all4ed.org/publication/voters-views-on-education-in-2024/>
- <sup>iii</sup> U.S. Federal Election Commission. AFC Victory Fund (individual contributions). <https://www.fec.gov/data/committee/C00846683/?tab=raising#individual-contribution-transactions>; Gilliman, T.J., (2024, March 1). TikTok billionaire spends millions on Texas candidates supporting school voucher efforts. The Hechinger Report. <https://hechingerreport.org/tiktok-billionaire-spends-millions-on-texas-candidates-supporting-school-voucher-efforts/>; Klam, L., and Becker, C. (2025). School Vouchers and the Growing Threat to Public Education. First Focus on Children. <https://firstfocus.org/resource/school-vouchers-issue-brief/>; Cowen, J. (2024, December 16). Three Kinds of Voucher Billionaires--and Other Big Questions. Public Funds Public Schools. <https://pfps.org/three-kinds-of-voucher-billionaires%E2%80%94and-other-big-questions.html>
- <sup>iv</sup> National Coalition for Public Education. Votes on State Voucher & Tuition Tax Credit Referenda. <https://www.ncpecoalition.org/school-voucher-votes>; Americans United for Separation of Church and State. The People Have Spoken: School Vouchers Have A Long Track Record Of Failure At The Ballot Box. <https://www.au.org/the-latest/church-and-state/articles/the-people-have-spoken-private-school-vouchers-have/>.
- <sup>v</sup> National Coalition for Public Education. Votes on State Voucher & Tuition Tax Credit Referenda. <https://www.ncpecoalition.org/school-voucher-votes>
- <sup>vi</sup> Cookson, P. W., Jr., Darling-Hammond, L., Rothman, R., & Shields, P. M. (2018). *The tapestry of American public education: How we can create a system of schools worth choosing for all?* Learning Policy Institute; Ford, C., Johnson, S., & Partelow, L. (2017). *The Racist Origins of Private School Vouchers*. Center for American Progress. <https://www.americanprogress.org/article/racist-origins-private-school-vouchers/>; Southern Education Foundation. (n.d.). A Tradition of Segregation and Resistance in the Deep South States. <https://southerneducation.org/publications/a-tradition-of-segregation-and-resistance-in-the-deep-south/>
- <sup>vii</sup> U.S. Government Accountability Office. (2022, July 14). K-12 Education: Student Population Has Significantly Diversified, but Many Schools Remain Divided Along Racial, Ethnic, and Economic Lines (GAO-22-104737). <https://www.gao.gov/products/gao-22-104737>
- <sup>viii</sup> Blagg, K., and Chingos, M. (2017). *Who Could Benefit from School Choice? Mapping Access to Public and Private Schools*. Brookings. <https://www.brookings.edu/articles/who-could-benefit-from-school-choice-mapping-access-to-public-and-private-schools/>; Learning Policy Institute. (2025, March). *Public and Private School Distribution* [Data tool]. <https://learningpolicyinstitute.org/product/2025-public-private-school-distribution>
- <sup>ix</sup> Griffith, M., & Burns, D. (2024). *Understanding the cost of universal school vouchers: An analysis of Arizona's Empowerment Scholarship Account program*. Learning Policy Institute. <https://doi.org/10.54300/682.951>
- <sup>x</sup> Dollard, N., and McKillip, M. (2025, January 14). Florida Continues to Drain Much-Needed Funds Away from Public Schools to Private and Home-School Students. Florida Policy Institute. <https://www.floridapolicy.org/posts/florida-continues-to-drain-much-needed-funds-away-from-public-schools-to-private-and-home-school-students>
- <sup>xi</sup> National Coalition for Public Education. (n.d.). Vouchers Do Not Adequately Serve Students with Disabilities. <https://www.ncpecoalition.org/students-with-disabilities>