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June 23, 2020

House Education Finance Division  
House Education Policy Committee  
State Office Building  
St. Paul, MN 55155

RE: Written Testimony of Matthew Norris, Policy Director and Director of Minnesota Afterschool Advance at Youthprise, on Distance Learning and the 2020/2021 School Year

Chair Davnie, Chair Youakim, and Members of the Committees:

As Minnesota grapples with the income- and racially-based inequities in distance learning, one simple and proven solution is to update the eligibility guidelines for a tool that's already in our toolbox: the K-12 Education Tax Credit (the "Tax Credit").

**The K-12 Education Tax Credit—A Tool for Equity**

**HF 578, which the House Education Policy Committee passed in 2019, would update the 1997 income limit for the Tax Credit and benchmark it to eligibility for Free and Reduced Lunch.**

This Tax Credit covers 75% of the cost of academic enrichment activities and computer hardware for educational purposes.

As outlined in the attached fact sheet, the Tax Credit is a true tool for equity by taking things that all students should have access to—computer equipment and academic enrichment opportunities—and making them affordable to low-income families. The problem is that the income limit has not changed in over two decades leaving many families struggling to make ends meet ineligible for the Tax Credit.

**How Youthprise is Using the Tax Credit to Support Families with Distance Learning**

Youthprise, through our Minnesota Afterschool Advance Program, has been helping families use the Tax Credit to pay for laptops and Chromebooks to enable distance learning since the state suspended in-person instruction because of COVID-19. **To date, we have received applications from 131 cities across the state and have shipped devices to over 370 families.**

Now that summer is here, we are using the Tax Credit to help families pay for academic enrichment programming, like tutoring, to make up for the learning loss caused by distance learning. **BIPOC students represent 67% of our applicants.**

### **Distance Learning Disproportionately Impacts Low-Income Students and Students of Color**

On May 5, 2020, Youthprise co-hosted a virtual town hall on “Student Experiences with Distance Learning” with the Minnesota Youth Council that highlighted the inequities inherent in this education strategy. Youth Council Representative Salma Abdi said, “The way distance learning is going is rather not equitable, but equal, so it’s like putting everyone on the same scale when in reality some people’s parents have different education levels, more access to tutoring and other services, and have the time.”

In our experience, we found significant issues with access to devices this past school year. Public data released by the Minnesota Department of Education from less than half the state’s school districts and charter schools showed **more than 7,000 students without a device**. Some families only received one device to share among multiple students. Other families were worried about students damaging the devices and having to pay replacement or repair fees they couldn’t afford.

However, even if the state ensures every student has a device, we wouldn’t achieve equity in distance learning. A recent report by the Collaborative for Student Growth found **students may experience only 50% of typical learning gains because of distance learning**, which makes access to academic enrichment like tutoring imperative. The reality is some families in our state can afford to pay for that extra help, but many cannot.

### **Updating the Income Limit is a Bipartisan Solution**

In a **May 6, 2020, op-ed in the Pioneer Press, Youthprise President Wokie Weah and I proposed updating the income limit** for the Tax Credit as a bipartisan solution to distance learning challenges. Since then, **over 75 organizations from across the state have echoed that call** (see attached letter).

The Senate has indicated this is an idea they support. Now, we urge the House to join the Senate, whether via a tax bill or other means, in updating the income limit in a bipartisan solution to distance learning inequity. **The Department of Revenue estimates that over 51,000 Minnesota families would benefit this year alone.**

Minnesota’s low-income learners are already behind because of last school year, and they cannot risk a repeat in 2020-2021. You can provide immediate relief by embracing this bipartisan solution.

#### **HF 578 Authors**

- Rep. Lien
- Rep. Brand
- Rep. Davids
- Rep. Bennett
- Rep. Pryor
- Rep. Youakim
- Rep. Huot
- Rep. Becker-Finn
- Rep. Daniels
- Rep. Lippert
- Rep. Kresha
- Rep. Bierman
- Rep. Robbins
- Rep. Baker



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# K-12 Education Tax Credit

## A Tool for Increasing Equity

### Please support the K-12 Education Tax Credit in the final tax bill

#### Key facts about the Tax Credit as a tool for equity

1. At a time when the twin crises of COVID-19 and the killing of George Floyd have laid bare so many inequities in our state, the K-12 Education Tax Credit is a critical tool to level access to distance learning technology and academic enrichment opportunities.
2. The income limit—\$33,500 regardless of household size—for the maximum Tax Credit has not been updated since 1997.
3. 51,800 Minnesota families in 2020 alone would benefit from the expanded access to this equity tool according to the Department of Revenue.

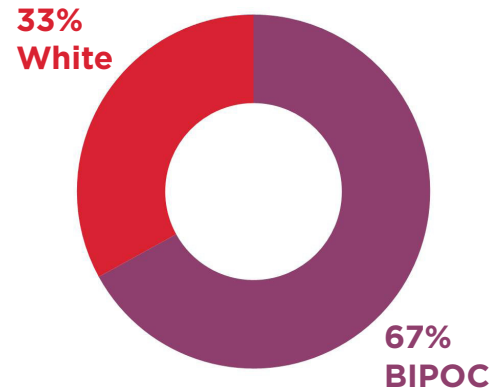
### How Youthpraise is using the Tax Credit to ensure equity for students

- ❖ Since the start of the COVID-19 pandemic, **370 families and counting** have used the Tax Credit to obtain computers to help with distance learning through Youthpraise’s Minnesota Afterschool Advance (MAA) program.
- ❖ Less than halfway through the year, **applications are up over 700% from last year** for assistance from MAA using the Tax Credit to pay for computers or afterschool and summer enrichment activities. We have received applications from **131 cities across the state** in 2020.
- ❖ To respond to learning loss, we are working with multiple tutoring providers across the state to provide online and in-person (when safe) tutoring to dozens of students paid for by the Tax Credit.

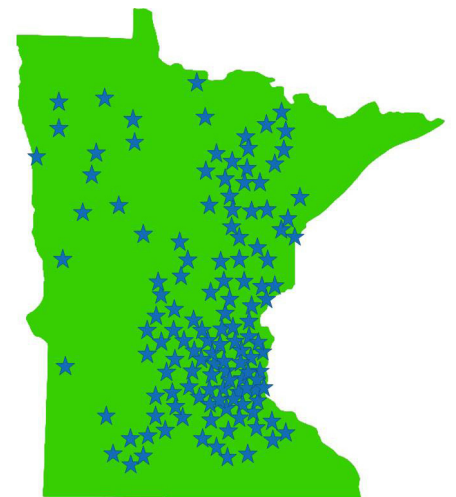
### Why updating the income limit is needed by students more than ever

- ❖ Students may experience only **50% of typical learning gains** because of distance learning according to a report by the Collaborative for Student Growth, making access to academic enrichment imperative.
- ❖ Only **60% of low-income students** were regularly logging on to virtual instruction by some reports.
- ❖ Students of color are overrepresented among low-income students meaning tools like this can help address systemic racial inequities.

#### Race of applicants seeking to use Tax Credit through MN Afterschool Advance



#### Cities applications have been submitted from in 2020





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May 11, 2020 (updated May 15, 2020, with additional signers)

Governor Tim Walz & Lt. Gov. Peggy Flanagan  
130 State Capitol  
St. Paul, MN 55155

Speaker Melissa Hortman  
463 State Office Building  
St. Paul, MN 55155

House Minority Leader Kurt Daudt  
267 State Office Building  
St. Paul, MN 55155

House Tax Committee Chair Paul Marquart  
597 State Office Building  
St. Paul, MN 55155

Senate Majority Leader Paul Gazelka  
Minnesota Senate Building, Room 3113  
St. Paul, MN 55155

Senate Minority Leader Susan Kent  
Minnesota Senate Building, Room 2227  
St. Paul, MN 55155

Senate Tax Committee Chair Roger Chamberlain  
Minnesota Senate Building, Room 3225  
St. Paul, MN 55155

*Sent via Electronic Mail*

RE: Ensuring Equity in Distance Learning through the K-12 Education Tax Credit

Dear State Leaders,

As we enter the final days of the 2020 Legislative Session, we, the undersigned organizations, urge you not to adjourn without taking concrete steps to address inequities caused by distance learning because of the COVID-19 pandemic.

There are many meritorious ideas for addressing these concerns, but one that has the bipartisan support to become law this week is updating the income limit for the **K-12 Education Tax Credit**. This Tax Credit can be used to address the immediate need for computer hardware and the ongoing need for academic enrichment opportunities, like tutoring, for low-income students, which will be even greater because of distance learning. However, the Tax Credit's utility suffers from the fact that the income limit for the maximum credit has not changed since 1997.

We appreciate the efforts of the many people in state government who have worked earnestly to establish a distance learning program for our state’s children under challenging circumstances while also striving to do it equitably. However, data and the experiences of the youth and families our organizations serve indicate there is still work to do.

Figures the Minnesota Department of Education recently made public show more than 7,000 students still without a computer device for distance learning, and that data was from slightly less than half the state’s school districts and charter schools. In addition, media reports and conversations we have had with school district leaders indicate some districts have experienced 25% or more of their students absent from distance learning. A recent virtual town hall co-hosted by the Minnesota Youth Council and Youthprise revealed many obstacles students must overcome in a distance learning environment.

There is no doubt these challenges are concentrated among the state’s lowest income learners, and without aggressive action by state leaders, they threaten to widen significantly our state’s already pervasive achievement and opportunity gaps.

Therefore, we are calling on you to address the following two issues before adjourning and leaving Saint Paul on May 18:

1. Ensuring every low-income student has access to a computer device for distance learning at low or no cost if not provided one by their school; and
2. Offering avenues for low-income students to access affordable and high-quality academic enrichment services to compensate for the learning loss caused by distance learning.

Updating the **K-12 Education Tax Credit** income limit, for example, to allow all families who meet the income guidelines for the federal Free and Reduced Lunch Program would benefit 50,000+ low-income families this year and ensure they have a resource to get their children the distance learning support they need.

Minnesota’s low-income learners are counting on you. The educational gaps between low-income students and their more affluent peers is one of the state’s most significant challenges, and the undersigned organizations believe we cannot lose more ground in that battle because of a pandemic or politics.

Sincerely,

**Youthprise**

**Mentoring Young Adults**

**Afro American Development Association**

**MIGIZI**

**ANEW BAM**

**Minneapolis Foundation**

**Appetite For Change, Inc.**

**Minneapolis Youth Coordinating Board**

**Asian Media Access\***

**Minnesota Asset Building Coalition**

**Banyan Community**

**Minnesota Community Education Association**

**Brainerd Family YMCA**

**Minnesota Council on Latino Affairs**

Breakthrough Twin Cities	Minnesota Education Equity Partnership
The Brooklyn Bridge Alliance for Youth	Minnesota Parent Union
Center for School Change	Minnesota Youth Council
Centro Tyrone Guzman	Model Cities of St Paul
Children's Defense Fund - Minnesota	Motessori Center of Minnesota
Coalition of Asian American Leaders	Muslim American Society of Minnesota
Community Ambassadors Initiative	National Youth Leadership Council
Community Integration Center Comunidades Latinas Unidas En Servicio (CLUES)	New American Development Center (NADC)
Courageous heARTS	New Vision Foundation
Cultural Wellness Center	Northfield Public Schools
East African Integration Center	Northside Achievement Zone
EdAllies	Park Avenue Youth & Family Services
Education Partnerships Coalition	Pillsbury United Communities
Every Body's In	Prepare + Prosper
FamilyWise	Public Policy Project
Faribault Public Schools Community Education	Redeemer Center for Life
Faribault Youth Investment Fortune Relief And Youth Empowerment Organization (FRAYEO)	Saint Paul Promise Neighborhood
Great Expectations	Somali American Social Service Association
Great Minds Learning Center	Somali Community Resettlement Services
Growth & Justice	South Sudanese Foundation
Ignite Afterschool	St. Paul Community Literacy Consortium
IMPACT LIVING Christian Center	Sundance Family Foundation
Itasca Strings Program	The Sanneh Foundation
	United Way of Central Minnesota – Partner for Student Success
	UpTurnships

**The JK Movement**

**Venn Foundation**

**Ka Joog**

**Voices for Racial Justice**

**KOOTASCA Community Action**

**We IMPACT!**

**LatinoLEAD**

**World Savvy**

**Literacy Action Network**

**Youth Advantage**

**Literacy Minnesota**

**Youth Intervention Programs Association (YIPA)**

*\*All effort from the signed agency comes from its general operational reserve, no public funding applied to such effort.*

Cc: Sen. Justin Eichorn/Rep. Ben Lien (Chief Authors, SF560/HF578)  
Sen. Kari Dziedzic  
Sen. Carla Nelson  
Sen. Charles Wiger  
Rep. Greg Davids  
Rep. Jim Davnie  
Rep. Cheryl Youakim  
Rep. Ron Kresha  
Rep. Sondra Erickson  
Education Commissioner Mary Cathryn Ricker  
Revenue Commissioner Cynthia Bauerly  
Asst. Commissioner and Executive Director of the Governor's Children's Cabinet Erin Bailey