

The Honorable Louis DiPalma  
Chairman, Senate Committee on Finance  
Rhode Island State House  
82 Smith Street  
Providence, RI 02903

RE: OPPOSITION to 2026 -- H 2139, AN ACT RELATING TO EDUCATION -- FOUNDATION  
LEVEL SCHOOL SUPPORT

Dear Chairman DiPalma and Honorable Members of the Seante Finance Committee:

Children's Tuition Fund of Rhode Island respectfully opposes S2139.

The families we serve are working hard, paying taxes, and contributing to their communities. They expect—reasonably—that when new opportunities arise, Rhode Island will act to ensure those opportunities benefit their children.

S2139 puts that expectation at risk.

If Rhode Island delays or fails to opt into the federal SGO program, Rhode Island taxpayers will still be able to participate—but the benefits will flow elsewhere. In practical terms: Rhode Island families could contribute and receive their tax credit, but students in other states would receive the support.

Story: We work with parents who are already making difficult financial decisions to support their children's education. They are not asking for advantages—they are asking for a fair chance to access available resources. The resources available through the federal tax-credit program do not divert any funding that would go to students in public schools.

CTF-RI serves students attending: Barrington Christian Academy and West Bay Christian Academy, serving students throughout RI who seek the specific environment and curriculum that these Christian schools offer, and who are struggling to afford even the basics in these challenging economic times. By RI law, they are at no more than 250% of poverty level.

We respectfully urge you to oppose S2139.

Sincerely,

Elsie R. Wright  
Liaison to the Association of Christian Schools International  
Children's Tuition Fund of RI