

DOCUMENT RESUME

ED 263 670

EA 018 064

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 TITLE Tuition Tax Concessions in Minnesota: A Historical View of the National Precedent.  
 PUB DATE Apr 85  
 NOTE 48p.; Paper presented at the Annual Meeting of the American Educational Research Association (Chicago, IL, March 31-April 4, 1985).  
 PUB TYPE Reports - Research/Technical (143) -- Speeches/Conference Papers (150)  
 EDRS PRICE MF01/PC02 Plus Postage.  
 DESCRIPTORS Activism; Elementary Secondary Education; Lobbying; Models; \*Policy Formation; Political Influences; Political Issues; Political Power; \*Politics of Education; Private School Aid; Public Policy; \*State Legislation; Systems Analysis; \*Tax Credits; \*Tuition  
 IDENTIFIERS \*Minnesota

ABSTRACT

The research on which this paper is based examined the legislative process resulting in Minnesota's tuition tax concession statutes through a study of four decision events: the 1955 passage of a tax deduction, the 1971 adoption of a tax credit, the 1976 increase of the 1955 deduction allowance, and the 1981 retention of this deduction in a climate of fiscal scarcity. The paper includes a description of the Minnesota study, a characterization of the legislative process, and a discussion of the implications of that characterization for educational policy making. The conceptual framework of the Minnesota study combined categories of political influence with a systems orientation. Implications of the analysis of the legislative process include the following: (1) that political expediency was a more important determinant of the legislative process than policy information and policy analysis; (2) that single-issue interest groups are adversely affecting the legislative process by diminishing the prospects for compromise or rational deliberation; (3) that a debilitating lack of cohesion exists in the public school lobby; and (4) that the study provides a point of departure for research on tuition tax concession decisionmaking and a point of comparison for research on education policymaking. Notes are included, along with an appendix listing tuition tax concession litigation in Minnesota. (TE)

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Tuition Tax Concessions in Minnesota  
A Historical View of the National Precedent

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Prepared for the 1985 Annual AERA Meeting

April, 1985

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## INTRODUCTION

Tuition tax concession proposals for private school parents have become a salient, controversial policy issue. Their economic, educational, and legal merits have been broadly contested.<sup>1</sup> Yet their political determinants have not been systematically investigated.<sup>2</sup> For this reason, research designed to identify the political factors affecting state decisionmaking was undertaken.

Minnesota was chosen as the site of study for two reasons. First, the state's tuition tax deduction statute occupies a pivotal position in this policy debate; the United States Supreme Court upheld its constitutionality in June of 1983.<sup>3</sup> The statute is now a prominent model, a promotional precedent for both state and federal tuition tax relief overtures.<sup>4</sup> Second, the state's persistent endorsement of tax concession statutes represents a unique governmental response. While other states passed similar provisions, their laws did not survive judicial challenge. In Minnesota, however, litigation redirected rather than restrained legislation. Cycles of enactment, adjudication, revision, and reenactment marked the 1971-81 decade. And, as one might have predicted, the state increased the deduction allowance again in 1984.<sup>5</sup> A study of the legislative process resulting in Minnesota's tuition tax concession statutes, then, embraced a timely topic of national significance and a deviant case of particular interest.

The research examined four decision events: the 1955 passage of a tax deduction; the 1971 adoption of a tax credit; the 1976 increase of the 1955 deduction allowance; and the 1981 retention of this deduction in a climate of fiscal scarcity.<sup>6</sup> Although the initial statute was enacted in 1955, this policy received scant attention and no revision in the Minnesota Legislature until 1971. The formal actions selected encompassed the major tax concession decisions of the 1955-81 period.

The research produced lengthy case accounts. Each account reveals a complex web of political interactions and a distinctive set of "quasi causal" factors.<sup>7</sup> The intricate details of each episode can not be presented here. Rather, this paper focuses on two themes which emerged from the longitudinal investigation, two themes which crystalize and characterize the tax concession decision dynamic. To make these themes meaningful, this paper includes a description of the Minnesota study, a characterization of the legislative process, and a discussion of the implications of that characterization for education policymaking.

#### THE MINNESOTA STUDY

The conceptual framework combined power categories with a systems orientation. The political systems tradition, explicated by Easton, provided a comprehensive overview of the authoritative decisionmaking process.<sup>8</sup> Political systems theory views legislative policymaking as an interactive process through which inputs, including demands for change, are converted into outputs, including governmental decisions. Attention is directed toward relationships among system actors at functional stages of policymaking. Although useful as an orienting schema, systems theory is limited in its ability to untangle the dynamics of the conversion process. If influence is the process through which conflicting demands are reconciled and authoritative decisions are reached, then the conceptual framework had to emphasize this phenomenon. A power-influence construct, applied to each stage of the policymaking process became the primary component of the conceptual framework used in the Minnesota study.

Allison's governmental politics model was the point of departure for two reasons. First, its power influence emphasis was an appropriate theoretical approach to legislative decisionmaking. Second, the model had been productively

applied to the analysis of issue-specific governmental decisions.<sup>9</sup> This perspective views governmental institutions as arenas in which official and proximate actors, possessing different skills, resources, and motivations, promote diverse and conflicting interests through an influence process based on power and characterized by private exchange and mutual accommodation. The influence process is conditioned and constrained by institutional arrangements including norms and action channels, and by the broader environmental context.

Influence in this study, referred to the actor's ability to select, modify, or attain decision benefits. Power was treated as a primitive term and a relational concept, generally defined as the potential of actors to bring about the outcomes they desire.<sup>10</sup> The power of policy actors was seen as contingent upon their control of relevant resources and their skill and will in deploying those resources to obtain influence in the policymaking arena, through inducement, constraint, or persuasion. Following Gamson's distinctions, "inducements" are the "addition of new advantages to the situation or the promise to do so."<sup>11</sup> "Constraints" are the "addition of new disadvantages to the situation or the threat to do so."<sup>12</sup> Persuasion does not provide rewards or punishments. Instead, it involves "some change in the mind of the authorities without adding anything new to their situation."<sup>13</sup>

Data sources included official documents, secondary materials, informal interviews, and formal (structured) interviews. Documents were used to establish chronology, identify participants, clarify issues, and assess decision outcomes. Secondary materials provided a description of the environment of the policy system and a base for weighing the plausability of interview accounts.

Nineteen formal interviews with legislators (15) and proximate observers (4) provided the primary data base for the analysis of the 1955 deduction

decision. Five other policy actors were contacted, but they had no recollection of this issue-specific decision. Repeated efforts were made to interview two additional sources, but these individuals, retired and relocated, could not be reached. The nineteen informants constituted the pool of available sources. This pool included more state representatives than senators but allowed for balance on the criteria of party affiliation and issue stance. Interviews, averaging forty-five minutes in length, were conducted in person (11) and by telephone (8). Extensive notes were taken. The interpretation of the 1955 decision dynamic was reviewed by colleagues and audited by four informants, two issue supporters and two issue opponents.

Twenty informal interviews (conducted between November 1982 and May 1983) solicited nominations for the selection of the 1971, 1976, and 1981 case study informants, offered guidance in developing the interview guide for those decision events, and corroborated emergent interpretations of actor roles and relationships. Thirty three formal interviews (conducted during February, March, and April, 1983) generated the principal data for the 1971, 1976, and 1981 accounts. Informants were selected on the basis of five criteria: proximity to the decision-making process, potential for diverse perspectives, reputation for knowledge and candor, accessibility, and willingness to participate. Informants were balanced by legislative session, party affiliation, policy position, and issue stance. Informants included former and current legislators (18), executive staff (2), interest group representatives (6), and media reporters (3). Three sets of informants (one set per legislative session), each consisting of six official and five proximate actors were chosen. Alternates in each category were designated; five alternates became part of the sample. A structured interview guide was developed and field tested with five persons similar to

the formal interview informants. Formal interviews averaged one and one-half hours in length. The face to face interviews (31) were taped and transcribed; for the telephone interviews (2) extensive notes were taken.

Procedures to reduce bias and error included efforts by the interviewer to convey and maintain a neutral position; verbal and/or written assurances of confidentiality and anonymity; dissemination of a legislative chronology developed from the public record; the use of a structured, sequenced but open-ended interview guide; and the use of probes and "post" interviews. Interview data were validated on the basis of the position and certainty of the source; clarity, detail, consistency, and plausibility of content; ability to corroborate information from multiple sources within the interview method; ability to triangulate information across methods; and ability to verify information from interviewees reflecting different positions and perspectives. The data were organized around the categories of the conceptual framework, presented in individual case narratives and a cross case comparison. The 1971, 1976, and 1981 cases were reviewed by colleagues and audited by two study participants, a proximate issue supporter and an official issue opponent.

To array the data that supported, questioned, or contradicted interpretations, statements by informants were extensively quoted. To protect the anonymity of 1955 informants, reference was made to a senator, a representative, or a proximate observer. In the other cases, the following codes were used:

Leg-S	Legislator-Supporter
Leg-O	Legislator-Opponent
Exec S-S	Executive Staff-Supporter
Exec S-O	Executive Staff-Opponent
Leg S-S	Legislative Staff-Supporter
Leg S-O	Legislative Staff-Opponent
IG Rep-S	Interest Group Representative-Supporter
IG Rep-O	Interest Group Representative-Opponent
M Rep-U	Media Representative-Undeclared on Issue

These same codes will be used in this paper with one addition, an indication (71, 76, 81) of the year of the decision focus in the interview.

#### THE FIRST ENDORSEMENT—"INSIDE MANEUVER"

The Minnesota Legislature initially endorsed the principle of tuition tax concessions for elementary-secondary education in a 1955 statute which allowed an income tax deduction not to exceed \$200 per student, for tuition and transportation costs incurred by all parents, be they public or private school patrons.<sup>14</sup> The research findings indicate that this statute was managed by a small group of powerful legislators who, in the closing hours of a frenetic session, secured enactment by attachment. The deduction provision passed unanimously as part of a routine, noncontroversial income tax bill. Even though formal procedures were followed, the deduction policy was not clearly identified, critically debated, or, for many legislators, knowingly adopted.

Any attempt to reconstruct a historical event, particularly one which occurred so long ago, is limited by the incomplete nature of official records maintained at the time and by the probability of omission, distortion and normatively restructured recollection in oral history accounts. While a somewhat different interpretation of events might have emerged if additional or alternative sources had been accessible, this interpretation of the first endorsement is consistent with the sequence of events and the preponderance of perceptual data. This interpretation is also more plausible than rival explanations and more congruent with official documents and secondary sources.

#### SEQUENCE OF EVENTS

The Senate tuition tax deduction bill, "For An Act Relating To Taxes Measured by Net Income" was introduced on January 28, 1955 and referred to the Senate Committee on Taxes and Tax Laws. The House companion was introduced on February



3, 1955 and referred to the House Committee on Taxes. Beyond a restatement of the bill title in another story, the issue received no attention in the press.<sup>15</sup>

The Senate bill was heard but apparently not debated in the tax committee on March 29, 1955. Since committee minutes from this session include only a summary of official motions, not a summary of actual testimony, it is difficult to determine the extent to which policy decisions were discussed. The comments of two senators, however, capture the prevailing view:

It went through as a matter of form.

Not much got discussed very thoroughly...The process was just not very well developed at that time.

Informants maintained that the Senate author and Senate tax chair made a deal-- a cap of \$200 in exchange for a place on the "calendar of ordinary matters," a new agenda designation created to expedite formal action on noncontroversial matters. This agenda designation disallowed debate and enabled the Senate to "pass about one bill a minute."<sup>16</sup> The deduction bill passed the Senate 50-0, on April 1, 1955.

The House bill did not move. There is no record or recollection of committee consideration. Since there was no movement in the House, the Senate author and the Senate tax chair agreed to attach the deduction bill to a lengthy (18 section) House bill which had passed that chamber 117-2. A representative described the agreement:

You can amend any bill so long as the amendment is germane. There had been no hearing [in the House]...Gillen [Art, Senate author] was frustrated ...He had given up on the House file...At that point in the session we had to do something or it would be lost...Gillen had the oar in the Senate and Wozniak [Don, Vice Chair, House Tax Committee] in the House...Art [Gillen] made his peace with Don Wright [Chair, Senate Committee on Taxes and Tax Law], and Wozniak made his peace with Chilgren [E.J., Chair, House Tax Committee] and they handled it and set it up so both the House and Senate would accept it.

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Since the House and Senate files carried rather general and nearly identical titles, it was clearly possible and strategically advantageous to attach one to the other. Two representatives explained:

It was a volatile issue and when you have those you handle them in such a way that you don't alert all your opposition...We conferred and decided to try to put it on the House bill...It's not exactly subterfuge--procedures were followed but procedures were different then.

I did not want to argue it on the House floor as a new bill because people disagreed with it vehemently...There is no sense killing yourself off on the floor. It made sense to package it with another bill.

The House file was amended and passed by the Senate 41-0. The altered version was referred back to the House where it passed 109-0 on April 20, 1955, the last day of the regular session.

#### PREPONDERANCE OF PERCEPTUAL DATA

Although there was some difference of opinion regarding the extent to which the tuition tax deduction bill was explained prior to its adoption, the predominant theme in the interview data was that the tuition tax deduction issue was not clearly identified let alone critically debated at the time of floor passage. This view was offered by 16 of the 19 informants, by senators and representatives, Liberals and Conservatives, supporters and opponents. Data from diverse perspectives clustered to corroborate this version of events. Senators reported:

I didn't know it was there. I voted for it but I didn't know it was there...It just wasn't mentioned in the Senate...There are many who would have voted "no."

I wasn't quite sure what happened until I checked the records after I heard about it that summer...by adding it to a routine department bill, it got by without notice.

Representatives reported:

It passed without our knowing it...I have been a longtime supporter of aid to nonpublic schools and I didn't even know it was there...It was not explained or clarified...That is absolutely the case...I remember because there was quite a roll back after the session...We had quite a brawl amongst ourselves...It was a very sad time.

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I learned about it midsummer...I thought it must have been tucked into something else in the closing hours so I traced it...Sure enough, the deduction had been slipped on to another bill and passed during the closing hours when bedlam reigns...Those closing hours are important ones and you could get away with a lot if you had power... Maybe a handful of people knew at the time...This is not a unique incident of subterfuge. Legislation has been adjusted before, but that generally did not concern education...There was a general rage about it but you don't dare go public, especially in St. Paul.

I felt stung. This law was adopted without most of us knowing that the tuition tax deduction part was present...and once in, never out...you know, sleeping dogs are allowed to lie.

Proximate observers also recalled:

A lot of people were just livid after the session when they found out what had happened...Some were just shocked. Others just accepted it but nobody had the guts to do anything about it. People don't like to admit they had been duped.

While it can be argued that these informants wanted to disown the decision, it can also be argued that it is not in the self interest of legislators to admit they were unaware of the content of bills they voted for. Even though one representative acknowledged, "There was no such thing as a Xerox machine and people could stand up and mumble a bit and clear their conscience and claim that they had explained a bill," legislators were certainly free to ask questions and/or review the clerk's printed copy. In light of these options, to admit one was uninformed is hardly a self-enlarging statement. The consistency of and apparent candor in the data attest to its credibility.

#### RIVAL EXPLANATIONS

Three informants claimed legislators had to be fully aware of the issue at the time of passage. They pointed to the Journal of the Senate which shows that the bill passed that chamber as a single, independent issue. While the record is accurate, it needs to be placed in context. The Senate bill was put on the calendar of ordinary matters. Given its vague and innocuous title,

there would be no obvious reason to question the file content or challenge the agenda classification.

Moreover, to accept that legislators were fully aware of the deduction proposal does not allow one to reconcile the controversial nature of the issue with the consensual nature of the vote. All but one informant maintained that when nonpublic aid topics were discussed in prior sessions or casual conversations, they were hot, divisive, emotional issues, capable of eliciting strong opposition. As one observer put it, "They went down in seconds, 100 to nothing." Despite these characteristics, the official record verifies that the tax deduction bill passed without dissent. It is difficult to reconcile the divisive potential of the issue with the unanimous character of the vote, unless one accepts that, for some reason, officials acted contrary to their prior, public stands. While that has been known to happen, it is somewhat unusual for all opponents to shift their vote on a controversial issue. Senators and representatives maintained that there were vociferous resisters in both chambers, resisters who would "vote no if the vote was 2000 to 2." Given the intensity of the nonpublic aid issues and the absence of official opposition, their statements- "It had to be clouded in some way" and "It just couldn't have been clear"- are certainly persuasive.

Those assessments take on additional weight for two reasons. First, there was no evidence of any organized, mobilized opposition by the Minnesota Education Association, the Minnesota School Boards Association, other interest groups, individual actors, or legislative coalitions. Even the Minnesota Civil Liberties Union was silent.<sup>17</sup> Second, there was no evidence of press coverage.<sup>18</sup> If reporters were aware of this controversial legislation, they chose not to write about it. Metropolitan papers were peppered with brief

stories about specific bills covering a broad range of topics--from regulations on motor boat mufflers to salaries of state officials. The major papers also contained full page summaries of legislative decisions and front page features on resolved and unfinished items.<sup>19</sup> The tuition tax deduction statute was not referenced in any of these stories. It seems reasonable to assume that if a "hot" issue had been clearly identified and openly discussed, the press would have given it some attention.

Finally, all informants described the closing hours of the 1955 session as a frantic, hectic time. They typically said, "It's pandemonium...There is so much confusion you'd have to see it to believe it." Newspaper accounts of the final hours corroborated this observation.<sup>20</sup> The frenetic pace had several effects. First, bills were moved quickly. In the words of one senator, "Bills you might chew on for days go by in a few minutes--even a few moments... Minor amendments may not even get mentioned." Second, bills were moved routinely. As one official described it: "At the end, I have things I need to get done so I don't ask a lot of questions or raise a lot of hell...You don't argue so people won't retaliate on your bill." Third, legislators may well have been preoccupied with conference committees when proposals were announced and/or explained on the floor. One representative noted, "You literally fly in and out of there, or you arrange for a lot of button pushing by colleagues so you can be listed as voting though you're not...You can't let people think that you were out drinking beer or playing golf." Amidst this frenzy, it is highly probable that a Senate bill categorized as noncontroversial, attached to a House file previously and decisively enacted, could go through virtually unnoticed.

Most informants reported that the final frenzy was not an accident. It was viewed as a common and deliberate strategy used to augment the power and magnify the authority of a few, select actors. The last minute log jam centralizes power. It localizes influence and it allows a small group of people to control the agenda, the pace, the process, and ultimately, the product. Minnesota's initial endorsement of tax concessions was the result of such a centralized power process. A few officials who reportedly believed in nonpublic aids and represented sizeable Catholic communities,<sup>21</sup> a few officials who held strategic committee and chamber posts, utilized ambiguous language, institutional procedures, and privately negotiated agreements to contain an explosive issue, camouflage a policy precedent, and secure a decision outcome which legitimated the principle of tuition tax concessions for private school parents. The first endorsement was, in essence, an inside maneuver.

#### SUBSEQUENT ENDORSEMENTS—"OUTSIDE MANDATES"

The data reveal that a variety of forces converged to facilitate the enactment of tuition tax concession legislation in the 1971-81 decade. But the critical factor in all cases was the relative power of a well organized, politically active, intensely committed, single-issue interest group alliance composed of the Minnesota Catholic Conference (MCC), an umbrella organization for the six Catholic dioceses in the state, and the Citizens for Educational Freedom (CEF), a nondenominational organization open to patrons and supporters of private schools. Though the temptation to equate the highly visible with the decisively influential is ever present, informants emphatically maintained that it was the MCC-CEF which gave political leadership, garnered legislative endorsements, and secured decision "wins" when tax concession bills were at stake in the Minnesota Legislature.<sup>22</sup> This interpretation is consistent with

the outcome of decisions, the preponderance of perceptual data, and the exercise of power in the Minnesota setting.

#### OUTCOME OF DECISIONS

Throughout the decade, the MCC-CEF was perceived to be the victor in the policy-making process. In 1971, the goal of enacting a tax credit statute, albeit in modified form, was achieved. In 1976, the deduction allowance was increased from the original \$200 allotment to \$500 and \$700 for grades K-6 and 7-12, respectively. In 1981, the literal goal—a doubled deduction allowance—was not realized, but the implicit goal—retention of existing benefits in an era of budget reductions—was attained. Although public school and social service appropriations were cut back, the legislature did not tamper with the existing deduction. In the context of revenue shortfalls, the preservation of the deduction was viewed as a success. If obtaining one's preferences on contested issues reveals influence, then the MCC-CEF appears to have been a powerful legislative actor.<sup>23</sup>

#### PREPONDERANCE OF PERCEPTUAL DATA

Throughout the decade, the MCC-CEF was perceived to be the critical actor on the tax concession issue. Informants from diverse perspectives, representing different positions in the system and opposing stands on the policy consistently attributed the decisional "wins" to the relative power of this single-issue interest group alliance.<sup>24</sup> Select but representative statements illustrate:

There was a sustained and carefully orchestrated effort on the part of a very unified interest group. They made it all happen. (Leg-S,71)

A well-organized minority usually prevails, and that is exactly what we faced in '71. It was one of the first experiences the legislature had with a single-issue interest group. They had a lot of power, and they were able to get what they wanted. It wouldn't have happened without the interest group pressure. (Leg-O,71)

It was the same groups all over again; they just keep coming. (IG Rep-O,76)



The pressure always comes from the Catholic schools and some others, but they don't make much difference. It is the CEF, the front group for the Catholic coalition that is the driving force... (Leg-S,81)

Such attributions of legislative power are persuasive not only because they are so uniform within and across cases, but also because they are consistent with data on the actual use of power. If "the possession of resources plus the existence of influence attempts imply influence,"<sup>25</sup> then the uniform assessment of the MCC-CEF's central role is a cogent, convincing interpretation of events.

#### EXERCISE OF POWER IN THE MINNESOTA SETTING

The MCC-CEF possessed formidable resources. It also demonstrated the skill and the will needed to transform those resources into a relative power advantage, a substantial legislative impact.

##### Formidable Resources

The MCC-CEF had multiple, stable, and potent power resources. The alliance had capable, experienced, and diligent lobbyists who were "good at reading the Legislature, knowing who was with, against, or on the fence." (Leg-S,71) MCC-CEF leaders had expertise in law, education, community organization, and politics. There were "trained, educated people at the core" of the organization (Leg-O,71) and there were individuals who had "spent years" developing their "reputations" and their "alliances." (Exec S-O,81) Though there were staff changes during the 1971-81 decade, the MCC-CEF filled vacancies with seasoned, knowledgeable replacements who were able to "get to people at the Capitol" (IG Rep-O,81) and who were "willing to live at the legislature if need be." (Leg-S,71)

The MCC-CEF compiled technical information--demographic and program data on the private schools--and political information--records of candidate positions, official votes, and emergent alignments. Both supporters and opponents reported:



They have connections...They know who is on what committee and how they stand. (Exec S-0,81)

They had close connections with respected legislators and they had a very strong network. If they sensed doubt on a vote line-up, if they knew that 'x' should be contacted, they knew exactly how to get that done. (Leg-S,76)

A refined communications system provided mechanisms through which the MCC-CEF could disseminate information, motivate members, and direct political involvement. The MCC's communication system had two main components, a widely circulated newspaper, the Catholic Bulletin, and the church organization itself. The Catholic Bulletin was always assessed as having impact; even opponents conceded it was "a powerful tool":

The paper is read, taken as gospel, I think, and it gets results...They could write about the sad state of private schools, and they sure could list everybody who voted the wrong way and instruct their people to call and write. (Leg-0,71)

The church structure was also viewed as a critical communications resource.

As one supporter explained:

The MCC has a beautiful arrangement. The church with the school gives you a structure in the pulpit and press to tell them what to do and they'll answer with hundreds of letters. If you're going to have a sustained battle, you've got to have a structure to mobilize your numbers. People don't write letters unless they are encouraged to do so. The MCC with the church structure has that infrastructure... (Leg-S,71)

These MCC components were supplemented by the CEF newsletter and the CEF organizational schema. The CEF chair in each legislative district had a contact person in every private school located in that district. Each private school had a "ready line where two call two who call two more who call two more...If there was an issue that needed real citizen input, the CEF could contact people fast." (IG Rep-S,71).

The MCC-CEF had a sizeable, identifiable, and receptive group of "potential partisans."<sup>26</sup> Private schools enrolled about ten percent of the state's K-12

students. The vast majority (70 percent) were in Catholic schools, with the remainder largely in Lutheran (12 percent), Baptist (4 percent) and nonsectarian (5 percent) schools. Although concentrated in the metropolitan area, private schools were scattered throughout the state.<sup>27</sup>

Since the MCC represented the Catholic Church, there was a broader "built-in constituency." (Leg-S,71) Informants acknowledged that Catholics took many different issue stands. Still, they characterized church membership and leadership as numerically significant, highly motivated, and philosophically agreed on tax concession proposals:

There are a lot of Catholics in this state...MCC can tap right into that. They are very unified in everything they do, and they are able to marshal all of their strength for every effort. (Leg-S,71)

The CEF's membership overlapped with but was not restricted to affiliation with the Catholic Church. Open to persons "willing to be ceaseless in their efforts to protect and preserve freedom of choice in education,"<sup>28</sup> the CEF became, as one vividly explained:

...the epitomy of a one issue organization, and that issue is that parents have the prior right and responsibility to make choices at the elementary and secondary levels and not suffer economic discrimination. If it doesn't fall in that purview we don't deal with it...It keeps us from flailing out against something that would divide us. Our simplicity is our strength. (IG Rep-S,71)

To be sure, private school supporters were "not a monolithic group." (M Rep-U,81) With the growth of basement schools, there was a noticeable division within the ranks of private education supporters. As one described it, "Some people resent any regulation...They get unreasonable. There is no room to compromise." (IG Rep-S,81) Even though there were internal disputes over governmental regulation as the price to pay for governmental aid, the Catholic base was "still strong and solid," (M Rep-U,81) and the alliance

was still "a very powerful force that comes on with a united front;" (M Rep-U,81) a "well-organized, committed, intense group...almost unbeatable in this state." (IG Rep-O,81)

### Skill and Will

Resources are a prerequisite, not a predictor of influence. Resources need to be activated if they are to translate into influence or, as Burns observes, "Power collapses."<sup>29</sup> The MCC-CEF's skill and will are apparent in the definition of a salient and maneuverable issue, the mobilization of an intense, focused constituency base, and the use of that base to secure pre-session commitments from candidates and key alignments with officials.

Defining a Salient, Maneuverable Issue. The demand for public aid to private schools could take many forms. The decision to frame this demand as a citizen interest, a tax policy, a public service, and a fundamental right provided a strong basis for inspiring citizen support, securing favorable action channels, and legitimating official endorsements.

Tuition tax concession proposals were framed as a citizen rather than a sectarian interest; as a broad based rather than a specific denominational concern; as an individual rather than an institutional benefit. In the late 1960's the Minnesota Catholic Conference helped organize the Citizens for Educational Freedom because the MCC's solo efforts to secure nonpublic aids had been routinely and repeatedly thwarted in the Minnesota Legislature. An informant recalled, "The clergy in their collars could not get it done." (Leg-S,71). Issue proponents reported that the CEF was formed to "discount the Catholic primacy" (IG Rep-S,71) and create a citizen emphasis. The CEF became a mechanism for projecting tax concession proposals as citizen preferences. Supporters explained:

MCC needed a group that did not carry a Catholic label...It's not exactly subterfuge because the CEF does have people from other religious sectors but 83 percent of the kids were in Catholic schools at that time and we tried to discount that part as much as we could. (IG Rep-S,71)

There were a lot of people who felt that having the Catholic Church upfront on things was not a positive...To put somebody else upfront made sense...We had to recognize that citizen issues had more integrity...Citizen issues could get attention. (IG Rep-S,71)

Tuition tax concession proposals were presented as tax issues rather than education issues, as policy shifts which could be channeled to tax committees rather than education committees. Informants maintained that proponents wanted to "circumvent the education committees;" (Exec S-S,71) "avoid a confrontation with the public school sympathizers and do an end run around their education supporters;" (IG Rep-S,71) and get the measure "in taxes [where] you have a more sterile decision...usually you don't want issues in policy committees where people might look at issues beyond cost." (Exec S-O,76) Clearly, there was a strategic advantage in defining the demand for nonpublic aids as a demand for revised tax policy. After the Minnesota Supreme Court overturned the tax credit primarily on the grounds that it provided direct subsidies to patrons of private, predominantly sectarian institutions,<sup>30</sup> the MCC-CEF chose to reassert its demand for nonpublic aids by resurrecting the 1955 deduction statute--one which is "facially neutral" but operationally skewed to benefit private school parents.<sup>31</sup> As most noted, tax deductions "do the same thing, they give aids to nonpublic schools." (M Rep-U,76) But, a different term provided "a new way around the court cutback." (Leg-O,76)

Though demands were packaged to diminish the educational ramifications, the MCC-CEF recognized that those aspects would not disappear. The education consequences were addressed therefore, in terms of public service as well as private aid. In 1971, when many public schools in Minnesota were growing

and some private schools were closing, nonpublic aids were promoted as economical state investments designed to avert the catastrophic effect of absorbing substantial numbers of private school students in public school settings.<sup>32</sup>

Legislators typically stated:

I remember being told often that private enrollments were declining and public enrollments were growing. The per pupil cost of a tax credit was only a fraction of the per pupil public school costs. If we had to absorb all those kids in the public system we'd be bankrupt. It was sold as a very good bargain. (Leg-S,71)

Newspaper accounts corroborated these perceptual data. Church officials released predictions that 18 Minneapolis-St. Paul Catholic schools would close at the end of 1971. Pleas for tax credits as a measure to prevent these imminent closings and a means to prevent additional, future closings were offered. Revised predictions (indicating that the number of imminent school closings was one half of the original projection) were released the day after the tax credit passed the Minnesota Legislature.<sup>33</sup> Both the content and the timing of these statements illustrate the attempt to portray the demand for private aids as an urgent public need. In 1981, when public schools were facing sharp enrollment declines and budget cuts, nonpublic aids were promoted as essential public reforms, as "healthy competitive alternatives to the faltering public schools." (Leg-S,81) Over the 1971-81 decade, the definition of tax concessions shifted from measures which preserved the existence of complementary systems to measures which fostered the efficiency of competitive systems. Throughout the decade, however, the definitions carried the connotation of public benefit.

Tuition tax concession proposals were cast as moral rights owed by virtue of a just claim, as well as monetary requests warranted by a demonstrated need.<sup>34</sup> References to "educational freedom" without "economic discrimination;" to "double tax burdens" and "fair tax systems;" to "quality educational service"

and "parental choice" were prevalent and recurrent recollections. Consonant, salient value premises repeatedly shaped the demand for financial aid as a fundamental right.

The most striking feature of these definitions is the prevalent use of condensational symbols, emotion-based terms which equate a self interest with a shared interest, a material request with a moral right.<sup>35</sup> These types of symbols, as Hershey and West argue, "invite the expression of intense feelings. They draw on beliefs and values that touch the nerves of many people...they can be very emotionally arousing, very deeply felt."<sup>36</sup> To be sure, tax concession proposals can be defined referentially, as matters of student enrollments, program contents, and operating costs. But the prevalent use of condensational symbols helped the MCC-CEF create a salient issue which could be directed to advantageous action arenas.

Mobilizing an Intense, Focused Constituency. Nearly all informants acknowledged that the MCC-CEF exhibited "an absolute will to mobilize resources." (Exec S-S,76) The virtual bastion of condensational symbols which surrounded the issue generated a zealous identification with and commitment to "a cause." (M-Rep-U,71) Material gains fused with moral rights to provide a focal point for maintaining group cohesion and a strong incentive for sustaining group action.<sup>37</sup> Informants repeatedly noted:

They were mobilized for goodness and that keeps people together. (IG Rep-O,71)

[The MCC-CEF consists of] individuals who feel they are morally right, who feel they have been handed a great injustice and consequently they continue to fight...(Exec S-S,76)

The issue returns constantly...You can't get away from it. (Leg-S,76)

They believe they are morally right. There is no doubt in their minds. Whatever else is happening, they want their piece of the action. (IG Rep-O,81)

They were back again, pushing hard for the principle of choice. (Leg-S,81)

Emotive appeals were merged with explicit directives to secure a focused involvement in the legislative process. Though public rhetoric was quite positive and policy oriented, church rhetoric was more poignant and personally punitive. Informants alluded to activities which define the opposition as the enemy. They reported that "the word gets out in the pulpits, at church dinners," (Exec S-O,71) and "you get known as friend or foe." (Leg-S,76) The issue is on "the parish pipeline" (IG Rep-O,81) where resistance risks "getting labeled" as an "anti" on the "lists," and "that's a reputation that can beat you." (Leg-S,71) Though scholars question the likelihood that interest group members will suppress competing concerns and adopt a single-issue stance, there was little doubt in the Minnesota data.<sup>38</sup> The MCC-CEF was emotionally and logistically prepared to make a candidate's position on nonpublic aids the "moral litmus test" of electoral endorsement or electoral retribution.<sup>39</sup> Informants reflecting diverse perspectives and different positions across all cases catalogued tuition tax concessions as a "disqualifying issue," one on which a negative stand provided sufficient reason to vote against a candidate irrespective of his or her record on other policy matters.<sup>40</sup>

Securing, Preserving Pre-Session Commitments. Select but representative statements illustrate that pre-election commitments were sought and secured; ballot box threats were made repeatedly and, they were taken seriously. Informants recalled that in 1970:

People were going around making that an issue in the campaigns and they were choosing sides on who would vote for it. It was not a partisan issue...There was a large scale effort to get legislators who were running for office to promise to vote for it in the campaigns, and to know they'd face a hell of a fight if they wouldn't make the promise. (M Rep-U,71)



Many of us were asked to respond to questionnaires and to attend meetings with that single issue in mind. Those of us who were opposed were challenged severely. Their people spoke out: 'We'll beat you if you vote against our bill.' And it didn't matter if you had done 5000 other things right ...That gave me and a lot of other people real concern...and it was, I think, a statewide effort. (Leg-O,71)

I was contacted by constituents before the election, and that was a big factor for me because they could beat me if they wanted to and they said they would. (Leg-S,71)

Informants for the 1976 and 1981 cases had similar recollections:

There is a strong parochial school involvement. It goes down to the selection and pre-commitment of candidates. They, like the teachers, try to nail you down ahead of time. That works. It's very effective. There are districts where people just wouldn't get elected if they didn't promise ahead of time. (Leg-S,76)

You have to pre-commit...There is nothing else you can do if you want to get or stay elected...You stand in those church basements all alone. There is nothing else you can do. (Leg-S,76)

On issues like this, votes are in concrete before the election, before the session ever starts. These people check you out and these people vote. You've got to know that. They are the ones that get to the polls. (Leg-O,76)

They circulate questionnaires during the campaign and they get the candidates position and distribute that to their members and then you hear from them. They pin you down early...You can't dodge them. They keep at it. (Leg-S,81)

They start early and they line everybody up. They preach politics and send stuff out on Sunday morning...They are very directive and very active. And, I think, legislators are damn afraid to go against that kind of organization. They make promises because they have to. (IG Rep-O,81)

Pre-election commitments were reinforced and additional commitments were requested through skillfully organized and effectively timed calls, letters, Capitol visits, special programs, and invitational meetings. In 1971 the constituency contacts were particularly dramatic. There were as many noted:

rallys...really, busloads of people would come in from all over to rally in the rotunda and then span out to see their legislators. There were just an awful lot of personal contacts made in mass efforts, and that gets damn hard to ignore. (M Rep-U,71)



The MCC-CEF arranged for numerous constituents to be present for bill hearings and committee meetings. Legislators reported:

The hearings were jammed with people...There were busloads of kids and parents...There were nuns and priests and lots of little kids in tidy uniforms...and there were parents...tons of them at every hearing. (Leg-S,71)

There were a lot of packed hearing rooms that session...but the nonpublic aids hearings were really packed...You had a hell of a time getting where you needed to be...There were kids and parents all over the place. (Leg-O,71)

In addition, the MCC-CEF coordinated a massive telephone and letter campaign.

Again, legislators of all persuasions recalled:

They generated piles of letters...My friends kept coming to me saying-'Get them off my back.' (Leg-S,71)

There were lots of letters. Sisters and teachers would have their students write me a letter to please support their schools. It makes you sit down and think, unless you are completely ironclad in your views. (Leg-O,71)

While some informants were irritated by the "circus" effect, (Leg-O,71) all agreed that this "phenomenal mainstreet lobby effort" (Leg-S,71) generated support for the tax credit proposal. Select comments illustrate that assessment:

I don't underestimate its importance...It creates an atmosphere in the legislature...and if you come from a heavy private district, you've got to think twice. (Leg-S,71)

It softens you up. There were my constituents, watching me, face to face, making me conscious of the fact that I was voting against their bill...It gets tough to hold on to your convictions. (Leg-O,71)

It's bound to generate sympathy. We're not stupid, you know. We like to stay elected. We're not heartless either...and it does get to you. (Leg-O,71)

Besides creating pressure, the effort allowed the MCC-CEF to enforce prior commitments. As one supporter expressed it, "It's pretty hard for people to go against what they've agreed to in private if you are sitting right there watching them." (IG Rep-S,71)

Later campaigns lacked the flair and the fervor of the 1971 effort, but they retained the fundamental feature--constant constituency contact. Constituents visited the Capitol, but not in the bus brigades which characterized the earlier campaign. Citizen involvement was apparent in letters, calls, special programs, and meal meetings but not in hearing rooms or committee sessions. There were several reasons for this shift. First, the 1976 bill argued for a change in an existing law, not the enactment of a new law. The issue did not require the same level of effort. Second, the intensity of 1971 would have been difficult to sustain, even for a cohesive, disciplined constituency because "...your members burn out...You lose your focus, your momentum." (IG Rep-S,76) Third, intense campaigns can be counterproductive. They can verge on overkill; they can lose their potency if employed too frequently or too stridently. Proponents cautioned: "You can only go to the barrel so many times." (IG Rep-S,76) Finally, the MCC-CEF had a direct aids bill in the legislative hopper. That bill was financially more lucrative and politically more controversial. It required considerable time and attention. Grassroots energies were focused on that nonpublic aid proposal.<sup>41</sup>

Constituency power was even more muted in 1981. Contacts were persistent but not insistent for at least three reasons. First, the MCC-CEF realized that, in the context of revenue shortages, a doubled deduction was unrealistic. The bill was a bargaining strategy to preserve existing benefits. Second, the MCC-CEF did not have leverage where it needed it--with the chair of the Senate Tax Committee. That senator came from a "safe district." There was no one in that district the MCC-CEF could connect with to "shake him loose." (IG Rep-S,81) The bill authors "had nothing Dougie [Doug Johnson, Tax Chair] needed." (IG Rep-S,81) There simply was no counter to his gatekeeper power,

to his uniform refusal to entertain any bills which reduced the availability of state revenue. Finally, private school proponents were distracted by the "definition of a school bill" developed by the Department of Education and backed by the public school lobby as a way "to respond in kind with another bill that mandated standards for all private schools;" (Leg-S,81) as a way to "even the score" (IG Rep-O,81) and drive a wedge in the nonpublic alliance.

The bill provoked an angry reaction and secured the desired distraction:

They packed the hearing rooms on that one and opened the mail bags too. There were some nasty calls...All that kind of stuff took away from the deduction bill. (IG Rep-O,81)

Overall, these banterings had little impact in 1981, because the state's fiscal crises dominated the policy agenda and set the parameters for the play of power. There was little the MCC-CEF or any other interest group could do to change that reality. Yet amidst a fiscal crises when "minute amounts of money were important amounts of money," (Leg-S,81) legislators understood:

It would have been very unpopular to take the deduction away, but it was acceptable to hold it where it was. (Leg-S,81)

It was risky as hell to take money away, but in light of the economics, it was pretty safe to stall them off. (Leg-S,81)

The more restrained use of constituency pressure during legislative sessions should not be construed as a reduced commitment on the part of the MCC-CEF. Tax concessions remained a salient issue for the proponents. Circumstances allowed and/or necessitated a flexible use of grassroots lobbying tactics. Legislators were, however, quite aware, that the MCC-CEF was always able, when judged to be efficacious, to launch a citizen campaign that was broad-based, intense, and persistent. Clearly, the MCC-CEF knew how to play the "outsiders" game, how to expand the scope of conflict yet retain the locus of control. Adding new players to the scene is an unpredictable strategy.<sup>42</sup> But the MCC-CEF

was well equipped to address cohesion as well as attraction in the pursuit of supporters, and it was well equipped to provide direction as well as motivation in the mobilization of constituents. Equally important, the MCC-CEF knew how to play the "insiders" game, how to negotiate the alignments with officials yet preserve the principle at stake.

Negotiating, Acquiring Key Official Alignments. Like any interest group, the MCC-CEF had to have influential lawmakers aligned with it to secure access to the legislative arena and maneuverability through the action channels. Fortified by a solid, active, and focused grassroots base, MCC-CEF lobbyists negotiated key official alignments. In 1971, MCC-CEF leaders cut a deal with the governor--formal endorsement of the tax credit in exchange for a \$100 cap on the credit and a commitment to back the governor's property tax relief-public school reform package. This agreement pre-empted the public school lobby's efforts to arrange a veto. This agreement also gave the MCC-CEF a powerful, perhaps essential ally. Besides the formal power of the office, the governor (Wendell Anderson) had a skilled staff, dependable legislative conduits, party pull, and personal popularity. He would put the tax credit in the budget, use his staff to lobby, intervene personally on behalf of the issue, and champion "the cause" in his public appearances. Though the governor was personally in favor of nonpublic aids, the 1971 arrangement and the 1976 endorsement were prompted, in large measure, by the recognized need to accommodate, as one staffer explained, "a powerful constituency" within the party and across the state. Both moves were viewed as "a minor cost to pay to cement his relationship with this potent constituency...[the governor] often remarked that when you delivered for that constituency, they delivered for you.(Leg-S,76)

In all cases, the MCC-CEF arranged for tax concession bills to be carried by respected officials who had a reputation for supporting public schools as well as private institutions. While informants acknowledged that formal authors were receptive to tax concession proposals on the basis of policy merit and personal preference, they also maintained:

Legislators reflect their constituents. They aren't stupid. They want to stay in office. (Leg-S,71)

Legislators do not raise this kind of controversial, emotional issue in a vacuum. They may agree with it, or be sympathetic to it, but the impetus comes from outside the legislature. (Leg-O,71)

These guys have to carry this legislation. Their constituencies would insist on it. (Leg-O,81)

While lead authors of the legislation represented St. Cloud and St. Paul, districts characterized by their high concentration of private school patrons, secondary authors provided geographic, denominational, and partisan balance. Undoubtedly these linkages augmented the power of the MCC-CEF. The active participation of legislators legitimated the concern to other lawmakers and provided a base for moving the bills through the formal action channels.

#### Relative Power Advantage

Given the MCC-CEF's capacity to mobilize intense constituency pressure, concentrate that pressure on a single issue, secure pre-session commitments, and acquire key official alignments, it is not surprising that on this issue, the MCC-CEF was perceived to hold the relative power advantage.

The Minnesota Civil Liberties Union (MCLU) did not have comparable resources, namely, a sizeable constituency base. This organization was better equipped to act after the fact, in the courts, than it was during the process, in the legislature. The MCLU's repeated and at times successful effort to secure judicial repeal of a variety of nonpublic aid provisions modified bill contents.

But their promises to litigate also enabled bill enactment. Some official resisters were "willing to let the courts handle it." (Leg-S,71) As one expressed it, "Why fight what the court will fight for you? It's easy enough to make enemies. Why aggravate when you don't have to?" (Leg-O,71) Legislators who were opposed to nonpublic aids could cast an expedient but not necessarily a binding ballot.

The public school lobby had competitive resources, perhaps superior resources in the form of skilled lobbyists, extensive local organizations, information banks, large memberships, and sizeable campaign war chests. But this actor lacked the will to mobilize strenuous opposition to the tax concession overtures. It was fragmented-with sharp divisions between the teacher organizations on the one hand and administrator and school board organizations on the other. It had a range of policy initiatives which required constant attention and substantial investment. Embracing such multiple and diverse concerns as foundation aids, employer-employee relationships, and teacher accountability, it could not focus on one issue. Nor could it risk alienating the legislative and executive officials who backed private school aids as well as public school needs. The public school lobby had influential sympathizers in position to limit the level of concessions. The courts offered the prospect of overturning the statutes. From a resource management perspective, it was not sensible to mount a strong counter movement.

Moreover, the public school lobby was "caught napping." (IG Rep-O,71) "They had to play catch-up." (Leg-S,71) All informants observed that the public school lobby "was beat before they got started...too many people had had to promise;" (M Rep-U,71) "the handwriting was on the wall;" (Leg-S,81) passage of tax concession statutes was "a foregone conclusion." (Leg-S,76)

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The public school lobby would not use its resources to escalate a losing battle. It would seek support for its own bills, but it would not impose a cost on legislators who also backed private school bills. A both-and stance was more realistic than an either-or position. Since power is relative, contingent on what others do simultaneously and subsequently, the absence of stringent opposition on the part of the most potent countervailing force redounded to the comparative advantage of the MCC-CEF. The power configuration resembled that identified by Kirst and Sommers wherein a group with inferior power resources can "reach optimal effectiveness and outmaneuver the larger associations" by narrowing its policy interests and concentrating on its "special focus," thus securing substantial influence in the legislative arena.<sup>43</sup>

#### Legislative Impact

The MCC-CEF's power was grounded in its capacity and in its determination to exert persistent grassroots pressure on official actors. What impact did that approach have on the legislative process and outcome? The data support three observations.

Policy Debate as a Marginal Activity. Virtually all informants characterized the tax concession issue as a "hot," "emotional," "volatile," "wild card" policy on which "arguments don't matter." (IG Rep-0,81) The words of one capture the view of all: "There is not a damn thing that anyone can say that will change a thing...Arguments are irrelevant...The votes are set." (Leg-0,71)

It must be noted that tax concession bills were the subject of extensive testimony, committee attention, and in 1971, full floor debate. Interest groups did present demographic and program data on private and public schools. The Department of Revenue offered cost estimates. But none of the participants provided information regarding the socioeconomic and educational implications



of tax concession plans. The contending groups asserted arguments consistent with their issue stances, and each selectively quoted evidence which supported portions of the arguments being made. Their testimony did not include, however, attempts to evaluate systematically, the impact of tax concessions on either the public or the private institutions in Minnesota.

Furthermore, the testimony was not perceived to alter the views or the votes of legislators. The presentations and formal deliberations were characterized as proforma actions. The "backers lined up the votes long before this thing ever hit the floor." (Leg-S,71) Bills received "a perfunctory hearing." (Leg-S,76) The institutional process was characterized as "a side show, a charade, an acting out of a play with the whole thing coming to nothing ...decisions were already made." (IG Rep-0,81) On emotionally defined, citizen backed issues, the public debates "sound nice and give you good quotes for the newspaper. They don't affect the outcome." (M Rep-U,71) Policy analysis, policy debate was then, a marginal activity, a ceremonial feature of the decision-making process.

Policy Enactment as a Political Necessity. The precise impact of pressure on the decisions of legislators is difficult to determine.<sup>44</sup> But an examination of the individual's statements regarding its impact would seem to be a reasonable, albeit subjective index. Select but representative statements illustrate that whether or not Minnesota legislators agreed with the reasonableness of the MCC-CEF case, most acquiesced in the reality of its power. In 1971:

I don't like to say this... but I think I have to. People really were intimidated. I was. Others told me they were too. Ballot box threats were made...and those are believed...A single issue minority can beat you...That's real for a lot of us. (Leg-0,71)

I wish I could tell you that I voted for this thing because it was a good policy...but I had people in my district who could benefit from it...They'd make life pretty miserable if I voted against it. (Leg-S,71)



On issues like abortion, gun control, and nonpublic aids, it comes down to raw survival. You have to vote the right way. There is nothing else to do...and there is nobody out there that can help you. The minority of people supporting those positions is so powerful and so threatening, if you come from a tight district, any of those issues can swing the election. (Leg-S,71)

Many voted for it though they did not believe in it. It is just so easy to get labeled 'anti-Catholic' and to get on all those lists...It takes a lot of courage to come out in opposition. (Exec S-0,71)

In 1976 and 1981:

Some vote for it though they are not personally in favor of it. There is so much pressure from constituents, and they can decide to go after you and beat you. There is a lot of pressure to vote the right way. (Leg-S,76)

You can't get caught out there on an issue like this. The word gets out and you get known. You have to join the rush for it. Survival is important, and this is a very emotional issue, a very strong issue. (Leg-S,76)

It takes strong, vociferous people...to take on an issue like this. Most of us can't afford to do that and stay elected. (Leg-0,76)

They're [MCC-CEF] a group you can't ignore without alienating a lot of people and risking your own defeat. Nobody is serious about beating their bills. (Leg-0,81)

The churches get real involved and they have a record of involvement so legislators do what they have to do even before the session starts. If you don't you get labeled and they can muster a lot of vote power, so most people don't take chances with them. They promise. (Exec S-S,81)

The recurrent theme in these data is that the MCC-CEF acquired legislative impact primarily through the imposition of constraints. The threat of sanction-electoral retaliation-was so believable and the type of sanction-electoral defeat-was so costly that many legislators saw themselves as having no choice in the situation.<sup>45</sup> Since scholars dispute that such tactics can alter the voting behavior of officials, it is important to address the reasons why this interpretation is plausible in the Minnesota setting.

First, the threats were clear and the sanctions were potent. The if-then contingency, whether veiled or explicit, was unmistakably apparent. Resistance on nonpublic aids proposals was equated with electoral retribution. The threat was not complicated by multiple issue stands or other confounding conditions. The threats were unencumbered.<sup>46</sup> And, the sanctions went beyond "nuisance factors."<sup>47</sup> The MCC-CEF was willing to invoke the most potent sanction of all-electoral defeat. Thus, the threats carried weighty consequences and created coercive pressures which altered the decision calculations of popularly elected lawmakers.<sup>48</sup>

Second, the constraints were reiterated and reinforced with constant constituency contacts. The persistent contacts were vivid, concrete reminders of constituency strength, tenacity, and intensity. These contacts could add credibility to the verbal threats,<sup>49</sup> secure accountability on the prior promises, mute overt resistance, and affect voting behavior.<sup>50</sup>

Third, the constraints were backed by an organization perceived to have the ammunition needed to point a "loaded gun."<sup>51</sup> The MCC-CEF was not weakened by insufficient numbers, party ties, heterogeneous memberships, or communication breakdowns between leaders and rank and file members.<sup>52</sup> On the contrary, the legislators' assessments uniformly illustrate that the MCC-CEF had politically relevant numbers in many districts, and that the potency of those numbers was maximized by the unity, discipline, activism, and single-issue focus cultivated by the MCC-CEF's rhetorical and structural communication resources. Unlike some interest groups, the MCC-CEF was viewed as willing and able to deliver the vote.<sup>53</sup>

Finally, the strategy was employed in a favorable political context. As indicated, the MCLU lacked relevant resources and the public school lobby

lacked comparable will. Their liabilities enhanced the MCC-CEF's ability to secure official alignments and exert political clout. There were also fiscal and cultural conditions which augmented the power of the MCC-CEF.

While Minnesota was, in 1971, raising tax rates, the state was also reforming tax structures. These revisions would generate substantial amounts of new revenue. The cost of a tax credit could be readily absorbed. In 1976, Minnesota enjoyed a comfortable surplus-nearly \$400 million.<sup>54</sup> Public schools were receiving generous allocations; private schools were requesting modest benefits. It was economically easy to accede to interest group demands. Just as surplus facilitated a deduction increase in 1976, shortages precluded a deduction increase in 1981. Fiscal conditions shifted from the expansionary presumption of plenty to the redistributive mandate of scarcity.<sup>55</sup> The MCC-CEF demands could not be extended, but they could be preserved.

Minnesota has a progressive political culture. Its traditions embody nonpartisan alignments, commend citizen involvement, support policy innovation, and embrace governmental intervention as an appropriate, efficacious response to egalitarian principles and educational opportunities.<sup>56</sup> In this context, the MCC-CEF's value-laden appeals and constituency-based approaches could be particularly potent.

Policy Endorsement as a Symbolic Response. Although the MCC-CEF was perceived to be the winner in the legislative arena, its victories were largely symbolic rather than substantive achievements. Tax concession appropriations were modest in scope.<sup>57</sup> In 1971 the governor and legislators with stalwart public school loyalties and strong power bases capped and contained the tax credit at \$100. This allocation did not constitute a major shift in tax revenues. This allocation did not resolve the immediate problem of declining private

school enrollments. In fact, the first year the credit was in operation, the Catholic schools experienced the most dramatic enrollment drop ever. The credit was "a small price to pay" (Exec S-S,71) to quiet an aroused constituency, a "way to do as little as possible" without risking the "political consequences of outright opposition." (Exec S-O,71)

In 1976 the deduction increases were a "way to give everybody a little rub" (Leg-S,76) with "a small potatoes bill" (Leg-S,76) which "didn't amount to a 'diddly' on the dollar side." (Leg-O,76) Though informants expressed concern for the regressive effect of tax deduction allowances, they viewed the passage of a deduction increase as a move that "quiets everybody down for awhile." (Leg-S,76).

Again in 1981, the retention of the existing benefit was a sign of reassurance, a way to placate the MCC-CEF. The official enactments were described as symbolic responses which affirmed salient principles, reassured active constituents, cemented political promises, and legitimated the need to pass, what was, in essence, an external mandate.<sup>58</sup>

#### IMPLICATIONS

Though the conclusions which emerge from comparative case designs are inherently limited by the conscious and intentional attempt to concentrate on depth rather than breadth, this historical view of tuition tax concession decisionmaking holds several implications for education policymaking.

First, the study demonstrates that policy information and policy analysis were inconsequential components of the legislative process. Although the Minnesota Legislature has consistently endorsed tax concession measures, it has not critically assessed tax concession merits. Policy debate was virtually nonexistent-intentionally averted-in 1955. Ambiguous and innocuous language

choices camouflaged policy issues and enabled powerful legislators to surreptitiously move a volatile proposal through the formal proceedings. Policy debate was superficially apparent, ritually operative in later sessions. Condensational symbols inspired emotional reactions and encouraged official actors to ceremonially move a volatile proposal through the formal procedures. Whether policy information and policy analysis would have or should have changed the outcome is a matter of conjecture and conviction. But the Minnesota precedent appears to have been an expedient political decision, not an analytic policy determination. If one assumes that information and analysis are desirable components in, desirable bases for the development of education policies, then it is important to articulate strategies which might inject data and deliberation into the decisionmaking process even when-perhaps especially when-the issue is an emotional, volatile issue.<sup>59</sup>

Second, the study suggests that single-issue interest groups warrant attention. The critical factor affecting the legislative process in Minnesota was a single-issue interest group alliance. Though its pressure tactics did not work with all legislators, though its demands were frequently modest and consistently compromised to accommodate opposing actors, though its power was conditioned by the availability of fiscal resources and the permeability of the Minnesota context, its capacity to alter policymaking was quite apparent. If single-issue interest groups are becoming more prevalent and more potent, then a clearer understanding of their role is needed.<sup>59</sup> While these narrowly focused groups may give voice and visibility to public concerns, they also change and challenge the process. Scholars have argued that the proliferation of single-issue groups diminishes the prospects for integrative coalitions and comprehensive legislation.<sup>60</sup> As these passionate groups infuse the policy

system divisiveness increases, compromises are harder to reach, deliberation can be pre-empted, and stability becomes problematic. It seems both appropriate and prudent to investigate these single-issue interest group actors in an effort to determine the extent of their power, the conditions under which they exert substantial influence, and the impact of their approach on the policymaking process.

Third, this study echoes the familiar observation--fragmentation plagues the public school lobby. Throughout the 1971-81 decade, the public school had the resources to be a formidable policy actor. But those resources were, on the tax concession issue, diluted by the lack of unity within and across associations, the modest will to mobilize, the belated entry into the political arena, the diffuse nature of organizational goals. This lobby was outmaneuvered by a smaller alliance, clear on its organizational priorities and its political strategies. The cohesion of the MCC-CEF allowed this actor to maximize its legislative impact. Whether the public school lobby should have mobilized against tax concession measures is an open question. If the public school lobby wishes to have optimum influence on education policy, then unity within and across the different associations may need to come out of the ranks of conventional political wisdom and into the ranks of consistent political practice.

Finally, this study provides a point of departure for research on tuition tax concession decisionmaking and a point of comparison for research on education policymaking. While recent research has addressed the consequence questions, existing research has not documented the political dimensions of this salient and controversial issue. The Minnesota study addressed that gap in the literature. It identifies, from a power-influence perspective, the political forces affecting the enactment of a national precedent. By uncovering these

factors, by specifying replicable units of analysis and unique contextual features, the Minnesota study provides a grounded point of departure and a useful point of comparison for more extensive investigations of the political dynamics of tuition tax concession measures. It also provides a base for assessing the explanatory utility of alternative decisionmaking models. Alternative constructs could be applied to the selected decision events. These multiple cuts could yield insights regarding the nature of state level decision-making and the relative potency of different theoretical perspectives. The Minnesota study is one cut from one perspective. Additional cuts from diverse perspectives would provide a more complete explanation of the "essence" of tax concession decisions and the "essence" of other policy decisions as well.

## Footnotes

- 1 See, for example, J.S. Catterall and H.M. Levin, Public and Private Schools: Evidence on Tuition Tax Credits (Stanford Institute for Research on Educational Finance and Governance, February, 1982); J.S. Coleman, T. Hoffer, and S. Kilgore, High School Achievement (Basic Books, Inc., 1982); D. E. Frey, Tuition Tax Credits for Private Education (Iowa State University Press, 1983); N. Glazer, The Future Under Tuition Tax Credits (Stanford Institute for Research on Educational Finance and Governance, March, 1982); C.B. Muller, The Social and Political Consequences of Increased Public Support for Private Schools (Stanford Institute for Research on Educational Finance and Governance, April, 1982).
- 2 For an overview of the politics of this issue, consult C.E. Finn, Jr., "The Politics of Public Aid to Private Schools" in N.H. Cambron-McCabe and A. Odden (eds.), The Changing Politics of School Finance (Ballinger, 1982), pp. 183-210.
- 3 Mueller v. Allen 103 S. Ct. 3062 (1983).
- 4 See, for example, M.M. McCarthy, "Tuition Tax Credits and the First Amendment," Issues in Education, 1, 1983, pp. 88-106 and Frey, op.cit., pp. 110-112.
- 5 A chronology of tuition tax concession legislation-litigation in Minnesota is provided in the Appendix.
- 6 B. Malen (Anderson), "The Politics of Persistence: The Legislative Process Resulting in Minnesota's Tuition Tax Concession Statutes for Elementary-Secondary Education" (Unpublished Ph.D. Dissertation, University of Minnesota, December, 1983).
- 7 G.H. Von Wright, Explanation and Understanding (Cornell University Press, 1971), p. 135.
- 8 D. Easton, A Framework for Political Analysis (Prentice-Hall, 1965).
- 9 G.T. Allison, Essence of Decision (Little, Brown and Co., 1971), pp. 144-244.
- 10 The definition of "influence" follows that in T.N. Clark, "The Concept of Power" in T.N. Clark (ed.), Community Structure and Decision Making (Chandler, 1968), p. 46. "Political influence conforms to Dahl's definition as "influence over the politics, rules, and decisions enforced by government." See, R.A. Dahl, Modern Political Analysis Fourth Edition (Prentice-Hall, 1984), p. 51. The distinction between "influence" (the actual exercise) and power (the potential) is made by several authors including D. Katz and R. Kahn, The Social Psychology of Organization (John Wiley, 1966), pp. 213-222.
- 11 W.A. Gamson, Power and Discontent (Dorsey, 1968), p. 77.
- 12 Ibid., p. 75.
- 13 Ibid., p. 79.
- 14 Minnesota Statutes, 1955, Chapter 741, Section 1, Item 19.



- 15 "House Gets Wold Rum Bill," St. Paul Dispatch, February 3, 1955, p. 21.
- 16 "Senate Will Get Plan To Speed Bills," St. Paul Dispatch, January 25, 1955, Section 2, p. 1. It must be noted that the objection of three Senators constituted cause to remove any bill from this agenda classification.
- 17 Informants speculated that the MCLU may have been silent because it was focusing on freedom of speech matters and because its Executive Director, Bernard Casserly, was, at the time, editor of the Catholic Bulletin, a publication of the Minnesota Catholic Church offices. The absence of resistance from other interest groups and officials however, could not be dismissed.
- 18 The major metropolitan papers included: the Minneapolis Star, the Minneapolis Tribune, the St. Paul Dispatch, and the St. Paul Pioneer Press. Editions dated one week before through editions dated one week after each official action-bill introduction, committee deliberation, floor consideration, and gubernatorial authorization-were reviewed.
- 19 See, for example, J. Cowles, Jr., "Here's What the 59th Legislature Did," Minneapolis Star, April 21, 1955, p. 29; "Legislature Passed or Killed These Measures," Minneapolis Tribune, April 21, 1955, pp. 1, 10; F. Neumeier, "Bills Approved in Final Hours," St. Paul Pioneer Press, April 21, 1955, pp. 1, 3.
- 20 See, for verification, "Legislative Score Card," St. Paul Dispatch, April 19, 1955, p. 1 and "Tension Grows as Midnight Deadline Nears: Fight Over Taxes May Force Special Session," Minneapolis Star, April 21, 1955, p. 1.
- 21 The constituency base of bill authors and their allies is described by M.L. Gieske, "Minnesota in Midpassage: A Century of Transition in Political Culture" in M.L. Gieske and E.R. Brandt (eds.), Perspectives on Minnesota Government and Politics (Kendall Hunt, 1977), p. 25 and G.T. Mitau, Politics in Minnesota Second Edition (University of Minnesota Press, 1970), p. 24.
- 22 Several discuss this temptation. See, P.E. Peterson and B.G. Rabe, "The Role of Interest Groups in the Formation of Educational Policy: Past Practice and Future Trends," Teachers College Record, Spring, 1983, p. 708. and J. Pfeffer, Power in Organizations (Pitman, 1981), pp. 44-47.
- 23 The limitations of the decision outcomes approach are thoughtfully considered in Pfeffer, op.cit., pp. 44-50.
- 24 Only the 1971 case study produced divergent assessments. Of the nineteen persons (formal and informal) interviewed, two said the explanation for tax credit legislation was the "absence of strong opposition." Two others said the governor's support was "the key." These rival explanations are analyzed in Malen (Anderson), op.cit. pp. 163-166. The perceptions recorded by the press at the time and the perceptions of most informants a decade later supported the contention that the MCC-CEF was the critical actor. See, R. Franklin, "Tax Credits for Private Schools Voted," Minneapolis Tribune, May 15, 1971, p. 1; D. Howell, "Private School Tax Aid Bill Clears Legislature," Minneapolis Star, May 15, 1971, p. 1; and R. Whereatt, "Parochial Aid Nears Passage," St. Paul Pioneer Press, April 21, 1971, p. 1.
- 25 Gamson, op.cit., p. 67.

- 26 Ibid., p. 21.
- 27 Minnesota Department of Education, Information on Minnesota's Non Public Schools for 1981-82.
- 28 Citizens for Educational Freedom Membership Brochure for the Minnesota Federation of Citizens for Educational Freedom, Inc., St. Paul, Minnesota.
- 29 J.M. Burns, Leadership (Harper, 1978), p. 12.
- 30 Minnesota Civil Liberties Union et al. v. State of Minnesota et. al. 302 Minn 216, 224 N.W. 2d 344 (1974).
- 31 In Mueller v. Allen, Justice William Rehnquist, writing for the majority, declared that the Supreme Court would be "loathe to adopt a rule grounding the constitutionality of a facially neutral law on annual reports reciting the extent to which various classes of private citizens claimed benefits under the law." Still, according to 1980 data, fewer than 100 public school students pay tuition in Minnesota compared with 91,000 enrolled in tuition-charging private schools. Further, the Minnesota Legislature's decision in 1978, to exclude drivers education and extracurricular activity costs from deductible items also restricts public school parents' access to the benefits of the statute. See, Minnesota Statutes 1978, Chapter 766.
- 32 Minnesota Department of Education Reports indicated that private school enrollments in the state peaked in 1964-65 at 173,585 students. Between 1964-65 and 1974-75 enrollments dropped sharply--to 92,128 students. The decline continued through 1978-79, but at a much slower rate--to a low of 90,985. Since that time, enrollments have increased slightly but steadily. See, Malen (Anderson), op.cit., p. 85.
- 33 G. Pinney, "Fewer Catholic Schools to Close," Minneapolis Tribune, May 15, 1971, pp. 1,12A.
- 34 The distinction between "interests" as increased opportunities to get what one wants or needs and "rights" as responses due someone by virtue of a just claim is made by F.M. Frohock, Public Policy (Prentice-Hall, 1979), p. 249.
- 35 The distinction between "referential" (factual base) symbols and "condensational" (emotive base) symbols and the implications of that distinction for political responses are central themes developed by M. Edelman, The Symbolic Uses of Politics (University of Illinois Press, 1964).
- 36 M.R. Hershey and D.M. West, "Single-Issue Politics: Pro-life Groups and the 1980 Senate Campaign" in B.J. Loomis and A.J. Cigler (eds.), Interest Group Politics (Congressional Quarterly, 1983), p. 34.
- 37 See T.M. Moe, The Organization of Interests (University of Chicago Press, 1980) and R. Salisbury, "An Exchange Theory of Interest Groups," Midwest Journal of Political Science, 13, (February, 1969), pp. 1-32.

38 D.B. Truman, The Governmental Process: Political Interests and Public Opinion Second Edition (Alfred A. Knopf, 1971), pp. 503-524.

39 The metaphor is used by Hershey and West, op.cit., p. 35. These authors maintain that "Condensational symbols may well produce such intense feelings that their partisans are willing to subordinate other issues and loyalties to the achievement of that deeply held goal...no hedging, no compromises, no allowances for a political leader's other commitments or qualities, no alliances with groups concerned about other matters."

40 Ibid., p. 42.

41 The nonpublic aids bill sought state support for instructional materials and auxiliary services. The bill passed the legislature. See, Minnesota Educational Aids for Nonpublic School Children Act, Minnesota Statutes, 1975, Section 123.931. However, on May 19, 1975, the U.S. Supreme Court ruled on the Meek v. Pittenger case. That decision meant sections of the legislation could not be implemented. The decision to only partially implement the direct aids provisions evoked strong reactions from the private school interest groups. See, Malen (Anderson), op.cit., pp. 219, 226-227.

42 A discussion of scope expansion strategies and their implications can be found in E.E. Schattschneider, The Semi-Sovereign People (Dryden, 1960), pp. 3-18.

43 M. Kirst and S. Sommers, "Collective Action Among California Educational Interest Groups: A Logical Response to Proposition 13," in Education and Urban Society, 13, No.2, 1981, pp. 235-256.

44 This difficulty is discussed by many scholars, including P. Peterson, School Politics Chicago Style (University of Chicago Press, 1976), p. 162.

45 These are "coercive threats" as defined by F.E. Oppenheim, Political Concepts (University of Chicago, 1981), p. 15.

46 S.B. Bacharach and E.J. Lawler, Power and Politics in Organizations (Jossey-Bass, 1981), pp. 178-180.

47 The term is used by L. Milbraith, "The Impact of Lobbying on Governmental Decisions" in I. Sharkansky (ed.), Policy Analysis in Political Science (Markham, 1970), p. 370. In this article Milbraith notes that "the sanction with the greatest impact on the public official is the decision of the voters." p. 373.

48 Officials do have ways to delay, diffuse, and deny pressure tactics. Those are described by P.E. Peterson, City Limits (University of Chicago, 1981), pp. 178-182. While officials in Minnesota would delay, they would not deny the MCC-CEF demands except under extreme fiscal conditions.

49 This argument is made by several authors, including R.W. Cobb and C.D. Edler, Participation in American Politics: The Dynamics of Agenda Building Second Edition (Johns Hopkins University Press, 1983), p. 142. and E. Bardach, The Skill Factor in Politics (University of California Press, 1972), p. 211 and A. Rosenthal, Legislative Life (Harper and Row, 1981), p. 98.

50 Given the emotional aura created by such activities it is likely that legislators would follow the familiar axiom, "Do as little as you can about emotional issues...Those who win are forgetful...those who lose will remember you! They will mush through five feet of snow to get to the polling place, they will get an absentee ballot to vote against you if they have to leave town, and they will publicize your dereliction of duty to all who will listen." M. Rakove, Don't Make No Waves...Don't Back No Losers (Indiana University Press, 1975), p. 9.

51 The metaphor is used by V.O. Key, Jr., Public Opinion and American Democracy (Knopf, 1961), p. 522.

52 These are the kinds of group features which make it difficult for interest groups to deliver the vote. See, C. Lindbloom, The Policy-Making Process (Prentice-Hall, 1968), pp. 63-64; J.E. Anderson, Public Policy Making (Praeger, 1975), p. 4; L.H. Ziegler, "Interest Groups in the States," in V. Gray, H. Jacob, and K.N. Vines (eds), Politics in the American States Fourth Edition (Little Brown and Co., 1983), p. 107.

53 While legislators did not offer "hard" data on the organizational capacity of the MCC-CEF, their perceptual assessments were uniform. It seems evident "that legislators' perceptions of pressure groups--or any other factor for that matter--will vitally affect the part played by that factor in the legislative process." J.C. Wahlke, et al., "American State Legislator's Role Orientations Toward Pressure Groups" in D. Sprenkel (ed.), Comparative State Politics (Merrill, 1971), p. 209.

54 In fiscal year 1976, the surplus was 379.8 million dollars, 16.8 percent of the general-fund budget. Minneapolis Star and Tribune May 31, 1982, p. 5A.

55 By April of 1981, revenue shortfalls totaled over 500 million dollars and ynnesota was in the midst of its "worst fiscal crises in recent history." T.R. Meek and D. S. Wilson, Fiscal Constraints on Minnesota-Impacts and Policies: Economic Conditions and Changing Government Policies (Center for Urban and Regional Affairs, Minneapolis Minnesota, January, 1983), p. 5.

56 Minnesota's political traditions are described by T. Mazzoni, Jr., Deciding State School Policy in Minnesota (University of Minnesota, December, 1980), pp. 8-16.

57 The foregone revenue from the deduction allowance was estimated to be 4.1 million for the 1981-83 biennium. Additional supports for nonpublic schools, such as lunch services, textbooks, transportation aid, special education aid, and so forth, totaled over 53 million during this biennium. C. Sederberg, "State Revenue Shortfalls...During the 1981-83 Biennium" (Occasional Paper #2, Center for Educational Policy Studies, University of Minnesota, February, 1983).

58 This pattern has been described by M. Edelman, op.cit.

59 The manner in which this objective might be enhanced is thoughtfully considered by D.E. Mitchell, Shaping Legislative Decisions: Education and the Social Sciences (D.C. Heath and Company, 1981), pp. 145-154 and F.M. Wirt and D.E. Mitchell, "Social Science and Educational Reform: The Political Uses of Social Research," Education Administration Quarterly, 18, No.4, Fall, 1982, pp. 1-16.

60 With others, Sroufe observes that "there appears to be an unusual number of interest groups who wish to elect decision makers on the basis of their stand on a single issue...their singlemindedness makes it difficult for the political system to find viable compromises in the public good." G. Sroufe, "Interest Groups and Public Policy, A Status Report," Education and Urban Society, 13, No. 2, 1981, p. 165.

61 Ibid. See also, Hershey and West, op.cit., pp. 34-35.

APPENDIX

Tuition Tax Concession Legislation - Litigation in Minnesota

Legislative Activity			
Year	Interest Articulation	Alternative Formulation	Interest Allocation
1955	Two bills to provide unlimited deduction for tuition, transportation costs incurred by sending dependents to elementary-secondary schools (HF 253; SF 371).	\$200 limit set by Senate Tax Committee	Passed as part of a House tax bill (HF 483) Minn. Stat. 1955 Chp. 744
1957	Two bills to extend the scope and raise the level to \$300 (HF 253; SF 225).		
1967	Two bills to increase the deduction to \$400 (HF 1035; SF 740; one bill to raise limit to \$600 (HF 1187).  One bill to provide tax credits for tuition costs (HF 1942).		
1971	Three bills to provide tax credit of \$100 the first year and a percentage of nonpublic school costs thereafter (HF 371; SF 228).	\$100 limit set for the first two years; calculated credit not to exceed per pupil foundation aid to public school students.	Minn. Stat. 1971 Chp. 944
1973	Two bills to require that claimant be MN resident (HF 1162; SF 849).  Two bills to provide interest on credits paid (HF 567; SF 619).	Endorsed without modification  Endorsed without modification	Minn. Stat. 1973 Chp. 210  Minn. Stat. 1973 Chp. 44



Tuition Tax Concession Legislation -- Litigation in Minnesota

Legislative Activity			
Year	Interest Articulation	Alternative Formulation	Interest Allocation

Judicial Feedback

The state trial court upheld the tax credit statute but the state Supreme Court reversed that decision (MCLU et al. v. State of Minn. et al. 320 Minn 216 224 NW 2d 344 [1974]). Certiorari was denied by U.S. Supreme Court (95 S Ct 1990, 1991 [1975]).

1974	Three bills to assure repayments are not required if credit should be invalidated (HF 2923; 3562; SF 2879).	Senate bill was linked to noncategorical credit for low income families; change not acceptable to House	Original bill enacted in conference committee omnibus tax bill. Minn. Stat. 1974 Chp. 566.
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1975 1976	Five bills to increase deduction allowance (HF 615; 675; 1472; SF 570; 566).	Senate committee recommended unlimited version; Senate body capped at \$1000; House committee endorsed \$400 limit; House body passed \$600.	Conference committee compromise of \$500 for K-6; \$700 7-12 was adopted. Minn. State. 1976 Chp. 37
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Judicial Feedback

Federal trial court upheld the deduction statute (MCLU v. Roemer et al. 452 F. Supp. 1316 D.C. [1978]).

1978	Four bills to exclude drivers education and extracurricular activity costs from deductible items (HF 1915; 2253; SF 1832; 1930).	Bills become part of omnibus tax bill	Minn. Stat. 1978 Chp. 766
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Tuition Tax Concession Legislation - Litigation in Minnesota

Legislative Activity

Year	Interest Articulation	Alternative Formulation	Interest Allocation
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1981	Two bills to increase K-6 limit to \$1000 and 7-12 limit to \$1400 (HF 242; S. 318).	House committee amended to \$800, \$1120; House body passed bill. Senate version died in tax committee.	
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Judicial Feedback

Federal trial court upheld deduction law when re-challenged (Mueller v. Allen 514 F. Supp. 998 [D. Minn. 1981]). Federal circuit court affirmed the decision (Mueller v. Allen 676 F 2d 1195 [1982]).

1983	One bill to increase the K-6 limit to \$850 and 7-12 limit to \$1190 (HF 404).		
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Judicial Feedback

U.S. Supreme Court upheld the deduction statute. (Mueller v. Allen 103 S. Ct. 3602[1983]).

1984			Deduction increased to \$650 for K-6; \$1,000 for 7-12.
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