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MOST REVEREND WILLIAM E. KOENIG
BISHOP OF WILMINGTON

19 May 2026

Dear Brothers and Sisters in Christ and All People of Good Will,

I write to bring to your attention a provision that is contained in the One Big Beautiful Bill Act passed by Congress in July 2025 that is often referred to as the Federal Scholarship Tax Credit (FSTC). The FSTC allows state residents to direct a credit up to \$1,700 off their 2027 taxes for a donation that is made to a recognized Scholarship Granting Organization (SGO). This donation would in turn be used by the SGO to provide financial assistance for the educational needs of public and private school students from kindergarten through 12th grade, which in turn could be used in a broad list of areas including tuition, before and after school activities, tutoring, special needs and supplies/technology.

The one caveat, however, regarding whether or not the students of Delaware or Maryland would have the opportunity to receive this financial assistance is the requirement that the governor, or a designee provided by law, opt-in to this federal program. At the present time, neither of the governors of the states of Delaware nor Maryland have made a decision regarding their respective state's participation in the FSTC. Believing, however, that every child deserves the opportunity to flourish and that many children and families in our states would benefit from this financial assistance, I write to bring this tremendous opportunity to your attention.

As we celebrate this year, the 250th Anniversary of the founding of our country, I am very mindful that from our very beginning the education of children was of prime importance. As Alexis de Tocqueville observed, "*The founders gave America its laws, but it is the formation of children that gives America its future.*" We also need to go no further than our first president, George Washington, to be reminded of the importance of having educational opportunities that are able to meet the unique situation and needs of each child in accordance with their parents' values. In the case of Washington, due to the unexpected death of his father, he was prevented from following in the footsteps of his two older brothers who received a Latin-based education in England. Instead, however, in addition to attending a local school in Fredericksburg, he had tutors who guided him in learning, and among other things, the principles of geometry and the rules of civility. It was undoubtedly geometry and civility that provided the foundation for his becoming respectively a land surveyor and the Father of our Nation.

While much has changed over the past 250 years, the individual needs of children and giving them the opportunity to develop their gifts have not. Participation in the FSTC program would provide additional resources for the families and children in our states to have access to these opportunities. It would provide benefits to both public and non-public school students, children with special needs and families of limited and moderate financial means who seek the educational environment best suited to their children's flourishing.

In light of all of this, I am asking three things of you:

First: **Learn.** Visit the Federal Scholarship Tax Credit campaign website at cdow.org/fstc. Share it with your family, neighbors and school administrators. The FSTC would benefit many families in Maryland and Delaware, and too few know it exists.

Second: **Act.** Contact your governor's office. Call your local state legislator and encourage them to tell the governor to "opt-in." Let them know how access to these tax credit scholarships would affect your family or your school. Let them know that initiative is about empowering parents, ensuring that educational opportunity is not reserved only for those with means, and investing in the future of our communities.

Third: **Pray.** I ask that you pray that the governors and legislators of Maryland and Delaware have the wisdom and will to act before the Dec. 31 deadline. Pray that they will work always for the common good and implement policies that encourage human flourishing and provide the means through which families and children can be given opportunities to achieve their full potential.

In closing, I am grateful to you for taking the time to read this letter. And I am hopeful that we as citizens of the states of Delaware and Maryland will come together to seize this opportunity. 250 years ago, 13 disparate colonies came together and forged an alliance that became the United States. In his Apostolic Letter on the occasion of the 60th Anniversary of Vatican II's Declaration on Education, Pope Leo XIV reminded us that "[t]he educational alliance requires intentionality, listening and co-responsibility. It is built with processes, tools, shared assessments. It is both hard work and a blessing." May we together work to support both public and non-public school families and students. May we come together and work to ensure that every child in Maryland and Delaware has access to the educational resources their flourishing requires. And may we take a step towards this by opting in to the Federal Scholarship Tax Credit program.

Entrusting all of you to Our Lady, Seat of Wisdom,
I remain, faithfully yours in Christ,

A handwritten signature in black ink that reads "William E. Koenig". The signature is written in a cursive style with a small cross at the beginning.

Most Reverend William E. Koenig, D.D., M.S.W.
10th Bishop of Wilmington