

# Court Upholds Minnesota Tax Credit

By Jim Lackey  
 Washington (NC) — A Minnesota program giving tuition tax deductions to parents for the educational expenses of their children was upheld June 29 by the Supreme Court.

In a 5-4 decision the court rejected arguments that the Minnesota program unconstitutionally benefited religion. Instead, the court said, the program has a secular purpose and does not excessively entangle Church and state.

The ruling was a major victory for supporters of tuition tax credits, including President Reagan, who have been lobbying Congress to enact such credits nationwide.

Justice William H. Rehnquist, writing for the majority, said the facts at issue in the Minnesota case were "vitally different" from a 1973 case in which the court struck down a New York state tuition tax credit program.

While in New York the

credits were provided only to parents of non-public school children, the Minnesota deduction "is available to all parents, including those whose children attend public schools and those whose children attend non-sectarian private or sectarian private schools."

Justice Thurgood Marshall, writing the court's dissent in the case, said in his view prohibitions against state subsidy of religion should forbid any tax benefit which subsidizes tuition

payments to Church schools. Rehnquist was joined in the majority by Chief Justice Warren E. Burger and by Justices Byron R. White, Lewis F. Powell Jr. and Sandra Day O'Connor.

Marshall was joined in his dissent by Justices William J. Brennan Jr., Harry A. Blackmun and John Paul Stevens.

Among the numerous groups which had filed friend-of-the-court briefs in the case was the U.S. Catholic Conference, public

policy arm of the U.S. bishops.

The USCC had urged the court to uphold the Minnesota program and to reject "sweeping assertions against aid to religion" contained in some of the court's earlier rulings and in the arguments of opponents of tuition tax credit plans.

The Minnesota program was first enacted in 1955 and has been revised twice since then. A major difference between the Minnesota plan and the proposal currently

before Congress is that in Minnesota parents take a deduction from their adjusted gross income before computing their state tax while the federal proposal calls for a credit against taxes owed.

Rehnquist noted that the Minnesota plan cannot be judged to have the primary effect of advancing religion. For one, the deduction is only one of many in Minnesota, Rehnquist said, citing state tax deductions for medical expenses and charitable deductions.

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