



ISSUE BRIEF

Georgia's Tax Dollars Help Finance Private Schools with Severe Anti-Gay Policies, Practices, & Teachings

Peach State Shows Troubling Trends Emerging in Region and Nation

January, 2013

Overview

Georgia's tax credit scholarship program has diverted more than \$170 million in taxpayer funds to cover the tuition costs of students in private schools during the last four years. The program permits individual and corporate taxpayers to divert a portion of their state taxes – a dollar-for-dollar reduction in taxes – to provide public financing to private organizations called student scholarship organizations (SSOs). In turn, these SSOs provide funds to private schools for all or part of a student's tuition.

This program of educational tax credits is providing public financing to a large number of private schools in Georgia that have draconian anti-gay policies and practices. Many of these private schools explicitly condemn homosexuality on religious grounds and have procedures in considering student admission, scholarships, and discipline that identify and exclude gay students. The schools' policies often state that being gay or declaring oneself as gay constitutes grounds for suspension or expulsion. Some of Georgia's private schools also have policies that suspend or expel any student who expresses direct or indirect support or tolerance of gay students or homosexuality.

At least 115 private schools participating¹ in Georgia's tax-funded scholarship program have explicit, severe anti-gay policies or belong to state and national private school associations that promote anti-gay policies and practices among their members. These schools constitute approximately one-fourth of all private schools that are currently affiliated with SSOs in Georgia's tax-funded scholarship program. There is also a larger number of religious schools, many involved in the state tax credit program, that use

¹ SEF identified a school as a participating private school by determining if the school has advertised its affiliation with an SSO or is listed on an SSO website. There is no public record of all schools participating in the state tax credits for private school scholarships. This is only one of many shortcomings in public reporting found in the state tax credit program that earned the state the 2012 [Black Hole Award](#) by the national Society of Professional Journalists, who deemed the program as having the nation's "most heinous violations of the public's right to know."

textbooks and curriculum materials in the classrooms condemning both homosexuality and gays.

In addition, more than 50 Catholic and Seventh-day Adventist schools in Georgia – each of which are eligible to receive tax-funded scholarships – are members of church denominations that condemn homosexuality, but it is not clear from public documents how many of these schools are open to admitting and educating gay students.

Altogether, as much as one-third of all private schools participating in Georgia’s tax credit scholarship program may be governed by the schools’ explicit anti-gay policies or their church’s anti-gay statements of faith. Even this count is probably an understatement. In all likelihood, a large number of additional church-sponsored private schools participating in the tax credit scholarship program also have anti-gay practices that reflect their local congregation’s religious beliefs but are not published in an explicit policy statement.

The State of Georgia is supporting these anti-gay schools with more than tax money. Two of the seven associations that Georgia law recognizes to accredit private schools have anti-gay policies or practices that support their member schools’ practices. In other words, two school associations that actively require or support anti-gay policies and practices are authorized by Georgia law to validate private schools as educational institutions that have suitable standards and effective programs for educating Georgia’s children.

These anti-gay policies and practices among tax-supported schools do far more than condemn gay students for who they are. They affirmatively deny gay students (and often other students who may openly tolerate or defend gay students) admission to educational institutions receiving public funds. And, the policies insure that gay students are denied access to tax-funded scholarships at these schools primarily on the basis of the students’ identity – not their conduct or performance in school.

In effect, public funds from Georgia’s tax credit scholarship program are being denied students in private schools exclusively on the basis of who the students are, who they accept, or what they believe. More broadly, tax funds and the governmental power to validate school programs as suitable for Georgia’s children are going to private entities – both private schools and private accrediting agencies – that punish, denounce, and even demonize students in the name of religion solely because they are gay, state that they are homosexual, happen to have same-sex parents or guardians, or express support or tolerance for gay students at school, away from school, or at home.

Various Anti-Gay Policies and Practices in Georgia's Private Schools

Many private schools in Georgia's tax credit scholarship program have policies that directly condemn homosexuality and, as a result, ban or punish homosexual students. These schools often equate being gay with acts of fornication, drug use, alcohol use, pornography, incest, bestiality, and abortion. For instance, the policies at Augusta Christian School, with an enrollment of almost 500 students, states:

Each student of the school shall be of the highest moral character and be obedient to all Biblical principles, including, but not limited to, prohibitions against fornication, drug use, alcohol use, pornography and homosexuality... The school reserves the right to dismiss any student with or without cause.

Cumberland Christian Academy (CCA) in Austell, Georgia has an enrollment of over 300 students. Its policies warn parents and students that attendance "at CCA is a *privilege* and not a *right*. Students forfeit this privilege if they do not conform to the standards and ideals of work and life of Cumberland Christian Academy... Students shall not promote or participate in immorality such as pornography, adultery, fornication, pre-marital sex, or homosexuality. 1 Corinthians 6:9-10; Galatians 5:19; Ephesians 5:3" (emphasis in original).

In some of Georgia's private schools, the punishment for being gay - or even thinking out loud that one might be gay - also reaches to any student who might have language or behavior that could be seen by others as demonstrating a tendency to commit a homosexual act. For instance, in Woodstock, Georgia, where almost 400 students attend the Cherokee Christian Schools, the school's policy states:

In accordance with the Statement of Faith and in recognition of Biblical principles, no "immoral act" or "identifying statements" concerning fornication, adultery, homosexuality, lesbianism, bisexuality, or pornography, will be tolerated. Such behavior will constitute grounds for expulsion...

For the purposes of this handbook, the following definitions apply:

Immoral Act - Bodily contact, actively undertaken or passively permitted, between members of the opposite sex or members of the same sex for the purpose of satisfying sexual desires and bodily contact that a reasonable person would understand to demonstrate a propensity or intent to engage in an immoral sexual act.

Identifying Statement - A statement that a student is a homosexual, bisexual, or otherwise immoral, or words to that effect or language or

behavior that a reasonable person would believe is intended to convey a propensity or intent to engage in an immoral and/or homosexual act.

Homosexual behavior, whether an "immoral act" or "identifying statement," is incompatible with enrollment at Cherokee Christian Schools and is a basis for dismissal.

Examples of statements that constitute grounds for expulsion in the parent/student handbook at Shiloh Hill Christian School in Kennesaw, Georgia, are: "I am gay," "I am a homosexual," or a boy stating, "I like boys."

In some of Georgia's private schools, students who condone or tolerate homosexuality and individual gay students will be punished with expulsion. Providence Christian Academy, with nearly 800 students in Lilburn, Georgia, will deny admission or expel anyone for "participating in, promoting, supporting, or condoning pornography, sexual immorality, homosexual activity, or bisexual activity; or ... displaying an inability or resistance to support the Academy's Biblical interpretation of the qualities and characteristics required of a Biblically-based and Christ-like lifestyle."

These sweeping anti-gay guidelines usually reach far beyond the school building. In most of these private schools, any expression of being gay or voicing support or tolerance of gay persons or homosexuality anywhere outside of school, including in the home, by anyone in the student's family constitutes grounds for expulsion. And, like other private schools supported by taxpayer funds in Georgia, Providence "reserves the right, within its sole discretion, to refuse admission of an applicant and/or to discontinue enrollment of a student if the atmosphere or conduct within the home or the activities of the student or a parent or guardian either on campus or within the community are counter to or in opposition to a Biblically-based lifestyle."

Some private schools are more indirect in their policy statements – but no less willing to condemn and punish a gay student. Hebron Christian Academy (with approximately 1,000 students) in Dacula, Georgia cites Biblical passage for warning against a "violation of the unique roles of male and female," and states that all "employees and students will maintain a lifestyle based on Biblical standards of conduct at all times. Failure to do so may result in reprimand, or in some cases, dismissal of the employee or student. It is the goal of HCA that each employee and student will display conduct which will cause others to want to know Jesus Christ in a personal relationship."

Providence Christian Academy in Lilburn, Georgia, will expel a student "participating in, promoting, supporting, or condoning ... homosexuality."

Eagle's Landing Christian Academy (ELCA) enrolls approximately 1200 students. The school's policy is also indirect but equally emphatic in associating the status of homosexuality with the worst offenses a student can commit. Its policy states that "the following behavior could result in immediate expulsion from ELCA:

- ✓ Possession or use of alcohol, tobacco, or drugs – on or off campus.
- ✓ Possession of firearms or other weapons on campus or at school functions.
- ✓ Direct or indirect threat of physical abuse, written or verbal, toward a faculty/staff member or another student...
- ✓ Violation of Biblically-based sexual morality on campus or off campus; such as described in the following verses (not limited to): Romans 1:26, 27; I Corinthians 6:18; Exodus 10:14)"

These Biblical citations refer to passages that are most often cited to establish God's condemnation of homosexuality as a sin. The ELCA handbook notes that a student can be dismissed at any time if the student is "out of harmony" with the school's philosophy.

Some private schools indicate their position on homosexuality by other indirect means. Evans Christian Academy in Evans, Georgia says nothing about homosexuality in their public announcements. But, they do proclaim on their student application that the "Academy admits students of any race, color, national and ethnic origin, and biological gender to all the rights, privileges, programs and activities generally accorded or made available to students at the school." A student who is gay or transgendered would not be admitted since both do not conform to the school's belief in a Biblically ordained role of each "biological gender."²

Also, many other private schools in Georgia – both schools participating in the tax credit program and schools that are not – prohibit "sexual immorality" without defining or referencing the term to a particular Biblical passage, and a larger number of private schools across the state do not publish or make publicly available their policy statements or student-parent handbooks. Many of these Georgia private schools are church-based or associated with a fundamentalist religious denomination which has condemned homosexuality or actively opposed equal treatment of gays. For these reasons, it appears very likely that many of these schools also condemn, bar, or expel gay students.

For example, policy statements published by High Point Christian Academy in Stockbridge, Georgia simply warn that "sexual misconduct" will not be tolerated and will

² See Peter Sprigg, "Homosexuality in Your Child's School," Family Research Council: Washington (2006), p.18.

constitute the basis for expulsion. The school policy mentions no Biblical passage and makes no reference to homosexuality. But, Larry McNorton, High Point Christian Academy’s headmaster, is publicly outspoken on the issue. In a letter to the editor in May of 2011, the headmaster wrote:

Homosexuality is no more, and absolutely no less a sin, than adultery, prostitution, pedophilia, fornication, or any other sexual deviation. There are three traits of homosexuality that make it a danger to society.

First, homosexuality is the only sexual sin that takes pride in its depravity... most of us, when confronted with our sin, repent and hang our heads with the proper sense of shame and humiliation. Homosexuals, however, just strip half-naked to naked and dance openly in our streets, and thumb their noses at God... If anyone should speak out against this brazen display of self-degradation, they are labeled homophobic or intolerant.

Secondly, homosexuality is the only sexual sin that society not only condones for children, but actually encourages. Our children are told that they have a right to choose to be homosexuals.

Finally, widespread, open homosexuality is one of the most urgent red flags to signal when God is ready to turn His back on a particular nation, society or people (Romans 1).³

Given these words from its headmaster, High Point Christian Academy is very likely to consider a student who is gay or who accepts homosexuality to be guilty of “sexual misconduct,” although there are no school documents that state as much.

Harsh Anti-Gay Policies Adopted and Spread by State-Sanctioned Accrediting Agencies

Two of the seven organizations that the State of Georgia authorizes by law to accredit private schools – and, thereby, allow the schools and their students to become eligible for tax-funded support – advance anti-gay policies among their member schools. Both the Georgia Association of Christian Schools (GACS) and the Association of Christian Schools International (ACSI) are empowered by Georgia law to accredit private schools.

³ Henry Daily Herald, May 31, 2011. High Point Christian Academy is not a private school participating in the tax credit scholarship program, but provides an example of how similar school policies may be interpreted.

Their accreditation validates that private schools are educational institutions that maintain suitable standards and a continuing capacity to provide effective programs and services to educate their students. It makes the private schools eligible for Georgia's tax credit scholarships and their high school graduates eligible for Georgia's lottery-funded college scholarships. Both accrediting agencies actively assist and promote their schools in condemning, excluding, or punishing gay students.

The Georgia Association of Christian Schools – an accrediting agency approved by the state of Georgia to accredit schools participating in the tax credit program – calls homosexuality a “sinful perversion of God’s gift of sex.”

GACS publishes a religious Creed, which cites Biblical passages to justify the conclusion that “all forms of homosexuality, lesbianism, bisexuality, bestiality, incest, fornication, adultery, and pornography are sinful perversions of God’s gift of sex.” The accrediting agency also proclaims that, because homosexual practices are “in direct opposition to God’s Word and constitute a direct contradiction to God’s institution of the home, we will not retain in membership any school who promotes by their faculty, homosexual behavior...” Each year GACS member schools must affirm that their governing board concurs with GACS’s statement of faith as a pre-condition of re-enrolling in membership.

According to the accrediting agency’s own documents, a school cannot be accredited by GACS unless it is first a member of GACS. At the start of 2012, there were 56 private schools in Georgia that were members of Georgia Association of Christian Schools. Thirty-two participated in the tax credit scholarship program.

The Association of Christian Schools International (ACSI) accredited 94 private schools in Georgia at the beginning of 2012, 76 of which were eligible to receive tax-funded scholarships. ACSI does not promulgate a public statement of faith for its members, but it publishes model policies and practices as well as provides advice and counsel on how schools can best exclude or expel gay students. Describing the needs of a “spiritual warfare,” ACSI published an instructional booklet on “Steps Your School Can Take When Dealing with Homosexuality Issues.” It recommends the following school policy, which all prospective students and/or parents would be required to sign in agreement:

The school reserves the right, within its sole discretion, to refuse admission of an applicant or to discontinue enrollment of a student if the atmosphere or conduct within a particular home or the activities of the student are counter to or are in opposition to the biblical lifestyle the school teaches. This includes, but is not necessarily limited to, participating in, supporting, or condoning sexual immorality, homosexual activity, or bisexual activity; promoting such practices; or being unable to

support the moral principles of the school (See Leviticus 20:13 and Romans 1:27.).

ACSI also recommends that its schools require a “pastoral reference form” for admission of students as part of the tool box of methods to identify and restrict gay applicants or applicants of gay parents. In one of its memoranda, ACSI cites North Cobb Christian School in Kennesaw, Georgia as a model for how it has assembled an array of methods – pastoral/community recommendation, teacher recommendation, and guidance counselor recommendation – to discover and verify information about applicants and their parents that are gay, or applicants who with their families do not condemn homosexuality.⁴ ACSI also provides model contracts and forms to help assure that its schools do not employ anyone who is gay or who supports or tolerates homosexuality.

Other Private Schools in Georgia Operated by Churches Opposing Gay Relations

There are also 54 Catholic schools and Seventh-day Adventist schools in Georgia that are operated under the auspices of their churches. Each church has established its own SSO in Georgia in order to attract and receive diverted tax dollars to support scholarships in their private schools. Each church also has an avowed religious doctrine that opposes homosexual activity and relations.

The Catholic Church draws a distinction between homosexual orientation and homosexual sexual activity. It decries any violence or discrimination against gay and lesbian people for their identity. At the same time, it is left to the bishop of each Catholic diocese or to the schools themselves to determine if the church’s schools will admit students who identify as gay or who have gay parents.

The Seventh-day Adventist Church’s official statement of homosexuality says that the “Bible makes no accommodation for homosexual activity or relationships... Adventists are opposed to homosexual practices and relationships.” At the same time, “Seventh-day Adventists endeavor to follow the instruction and example of Jesus. He affirmed the dignity of all human beings and reached out compassionately to persons and families suffering the consequences of sin.” Most Adventist schools have no stated policy on admission relating to gay students or students whose parents are gay.

⁴ The North Cobb Christian School has had an anti-gay policy since it opened in 1986. The policy states: “NCCS reserves the right to refuse admission to an applicant or to discontinue the enrollment of a student if the conduct within the home or student is in opposition to the biblical lifestyle taught by the school. This includes sexual immorality, homosexual orientation or inability to support the moral principles of the school.”

Private School Textbooks and Teaching Denounce Homosexuality

In May, 2012 in a front page investigative story, "[Public Money Finds Back Door to Private Schools](#)," *The New York Times* uncovered a wide range of abuses and misuses in Georgia's tax credit scholarship program – including private schools funded by the program that adhere to strict religious curricula. Further research shows that many of the religious private schools in this program that have harsh anti-gay policies and practices also teach from textbooks that attack homosexuality. Other private schools without explicit, harsh anti-gay practices also teach that homosexuality is a sin. The curriculum in many religious schools in Georgia is based on textbooks and teaching materials primarily from three sources: A Beka Books (a company started by the founders of Pensacola Christian College, where the company continues to operate), Bob Jones University (who graduated the founders of the A Beka Books), and Accelerated Christian Education (ACE). Both colleges have policies condemning homosexuality. Pensacola Christian College's statement of student conduct reads: "Under no circumstances will pornography, premarital or extramarital sex, homosexuality, or other sex perversions be tolerated." A Beka also has an employee commitment on employees' "lifestyle" stating that homosexuality "is unacceptable in God's eyes and is not permitted for an employee of this ministry." Bob Jones University's position on homosexuality is well-known; it refers to homosexuality as a perversion in its student handbook and offers "crisis counseling for anyone who thinks they may have gay tendencies."

The A Beka teaching guide for 2012 provides lessons in the seventh and eighth grade on "sex education from the Bible." It provides guidance for teaching about morality, dating and marriage, and "sins such as adultery, fornication, and homosexuality." One of the A Beka books published for schools is *Sex, Love, and Romance* which discusses "the sins of adultery, fornication, and homosexuality as they are presented in the Bible and explains their results."⁵ Its author is evangelist Hugh Pyle, who in an earlier booklet entitled "The Truth About the Homosexuals" warns against "sodomizers" whose sexual orientation, he declared, is a "monstrous perversion."

The Bob Jones University's current biology textbook starts its instruction on homosexuality by quoting Biblical verses and stating that "God calls homosexuality a sin and condemns those who engage in it..." The science book notes that extensive testing has not revealed a biological cause for sexual orientation and infers that there is no scientific reason for being attracted to the same sex. "Even so, many people consider

⁵ *Scope and Sequence: Preschool through Grade 12* (A Beka Book: Pensacola), 2012.

homosexuality to be a 'natural' alternative lifestyle; such feelings permit homosexuals to justify their sin in their minds." The review questions on the sub-chapter ask students: "In what way can unregenerate people consider homosexuality 'natural'? Does this justify a person's being homosexual?"⁶

Bob Jones University's textbook on American government (published in the late 1980s but still in circulation) for middle school students explicitly denounces gay persons and a "gay lifestyle." Eighth grade students are taught that "these immoral Americans not only try to excuse their sin as simply another choice of lifestyle but also try to demand special recognition and privilege. Such a situation serves to illustrate man's sinful condition and his great need for the Savior." A teaching guide from Bob Jones University states that the "vile affections" of gays remove them from any claim of legal protection. "These people have no more claim to special rights than child molesters and rapists," the guide states.⁷

The Accelerated Christian Education's science book is equally suggestive by equating being gay with terrible criminal acts. In its currently-distributed Biology-11 materials on reproduction, in a section entitled "Man's Corruptions," ACE declares:

Some people mistakenly believe that an individual is born a homosexual and his attraction to those of the same sex is normal... homosexuality is a learned behavior. The Bible teaches that homosexuality is sin. In Old Testament times, God commanded that homosexuals be put to death. Since God never commanded death for normal or acceptable actions, it is as unreasonable to say that homosexuality is normal as it is to say that murder or stealing is normal.

The "Checkup" section of the booklet asks students to answer this scientific question: "Why is it wrong to claim that homosexuals are 'born that way'?"

In discussing AIDS, which the ACE student booklet refers to as one of "the most **devastating** results of man's corruption of God's perfect plan" (emphasis in original), ACE's biology text warns that AIDS could create havoc of historic proportions in America as more and more people become AIDS patients: "the government schools could

Bob Jones University's biology book teaches students that those that consider homosexuality to be 'natural' are justifying their sin "in their minds."

⁶ Biology, 4th Edition (BJU Press: Greenville) 2011.

⁷ Frances R.A. Paterson, Democracy and Intolerance: Christina School Curricula, School Choice, and Public Policy (Phi Delta Kappa Educational Foundation: Bloomington), 2003.

become bankrupt from the loss of tax money and the flight of many of their students to Christian schools or home schooling to avoid being infected with the HIV virus...”⁸

Sponsor of Georgia’s Tax Credit Scholarship Program Has Extensive Anti-Gay Public Record

One of two primary sponsors of the legislation that established the tax credit scholarship program in Georgia in 2008, State Representative Earl Ehrhart, has an extensive public record of anti-gay work. Both Ehrhart and the other chief sponsor, State Representative David Casas, supported the constitutional amendment in Georgia to ban gay marriage in 2004 when the Georgia General Assembly passed the ballot measure by an oversized vote. Both have sent their children to schools with severe anti-gay policies. But, Rep. Ehrhart alone has built his public career in part by advancing anti-gay measures in Georgia.

Following the U.S. Supreme Court ruling in 2000 permitting the Boy Scouts of America as a private organization to prohibit gay men from holding leadership positions, Ehrhart pre-filed a bill to guarantee that the Boy Scouts could not be denied the use of public facilities by any state or local government in Georgia. There were no signs that anyone was undertaking such efforts but there were concerns among other legislators that his bill would allow any private group to use public facilities for any purpose. Ehrhart attempted to attach his legislation to an unrelated bill and became irate when the state’s lieutenant governor blocked his maneuver. "Today the lieutenant governor earned his Cowardice Merit Badge," said Ehrhart, accusing the presiding officer of showing himself “to be more interested in placating the extremists in the homosexual lobby than in respecting the legislators and citizens he supposedly represents.” Ehrhart also lambasted the Governor’s floor leader as “more interested in the militant gay extremists than he is in the Boy Scouts.”⁹

In 2004, during debate on the state constitutional amendment to ban gay marriage, Ehrhart called opponents of the ban “hateful” because they were “attacking marriage between a man and a woman.”¹⁰

In 2005, after the state constitutional ban on gay marriage passed by a lopsided vote, the City of Atlanta adopted an ordinance prohibiting discrimination on the basis of marital status. In response, as chairman of the House Rules Committee, Rep. Ehrhart sponsored and guided to passage a new state law overriding the Atlanta ordinance. In an op-ed piece, Ehrhart wrote: “What these militant homosexuals are seeking is special

⁸ Biology-11 (Accelerated Christian Education, U.S.) 2001 revision.

⁹ Marietta Daily Journal, March 9, 2001; March 23, 2001. [also found in Athens Banner-Herald online for March 14, 2001]

¹⁰ Marietta Daily Journal, February 27, 2004.

rights, not equal rights... That, to me, smells of something called separate but equal."¹¹

A year later, Rep. Ehrhart announced he was drafting legislation aimed at punishing businesses that choose not to donate money to groups that discriminate against gays. Ehrhart's announcement came after the Bank of America Charitable Foundation opted to withhold an annual donation to a Boy Scouts chapter in a 12-county area of South Georgia. Ehrhart, a troop leader in the local Boy Scouts, called the decision "extortion" – an attempt to force gays onto young Scouts. Ehrhart's press release stated that he intended to "prohibit the state from doing business with companies who hide behind 'non-discrimination policies' to attempt to harm youth organizations..."¹²

Two years later, Rep. Ehrhart led the passage of HB 1133 establishing the 2008 Georgia tax credit scholarship law, which has helped to finance a large number of private schools with severe anti-gay policies and practices.¹³

There is no public record indicating whether Ehrhart pushed enactment of the tax credit law in order to help fund anti-gay policies and practices in private schools, but it is clear that Ehrhart knew many of the schools he would aid through the state tax credits had anti-gay policies. In conjunction with attorney Jonathan D. Crumly,¹⁴ Ehrhart created his own student scholarship organization (SSO) to raise and distribute tax dollars to private schools. The SSO is called the Georgia Christian Schools Scholarship Fund or Faith First Georgia. A majority of the private schools partnering with Ehrhart's Faith First in 2012 has anti-gay policies.

In addition, both Ehrhart and Crumly are members of the board of trustees of the Dominion Christian High School in Marietta. Dominion receives diverted state tax dollars through Faith First, and its board has adopted the following school policy:

Dominion Christian Schools retains the right to refuse enrollment to or to expel any student who engages in sexual immorality, including any student who professes to be homosexual/bisexual or is a practicing homosexual/bisexual, as well as any student who condones, supports, or

¹¹ Atlanta Journal Constitution, January 4, 2005; February 8, 2005.

¹² Marietta Daily Journal, May 23, 2006; Athens Banner-Herald, May 24, 2006; the legislation failed to pass.

¹³ Recently, after Bryan Long, the executive director of a nonprofit group, Better Georgia, accused Rep. Ehrhart of advancing the agenda of the American Legislative Exchange Council (ALEC), the state representative called Long "some Occupy pansy sitting in a tent without a bath." Long, openly gay, considered the name-calling a "direct slam" on his sexual orientation (Marietta Daily Journal, April 27, 2012; The Raw Story, April 27, 2012).

¹⁴ Crumly is a private attorney affiliated with the national Alliance Defense Fund, which trains lawyers to "battle the radical homosexual legal agenda" described on its web site as "one of the greatest threats to religious freedom in America today." Fulton County Daily Report, June 8, 2009; ADF website.

otherwise promotes such practices (Leviticus 20:13; Romans 1:27).¹⁵

Severe Anti-Gay Policies and Practices are Not Hypothetical

On April 26, 2005, the headmaster of Covenant Christian Academy (CCA) in Loganville, Georgia¹⁶ asked a ninth grade student, Jessica Bradley, to withdraw from the school. A few days earlier, at a sleepover party in a friend's house, Jessica kissed another girl. Information about the sleepover was reported to school officials, who on April 26th pulled Jessica out of class and questioned her about her inappropriate relationship with the girl. Jessica's school record showed that she had earned "A"s and "B"s in most of her classes at the school, including a grade of 98 percent in her Bible class during the term in which she was expelled.

During Jessica's closed-door questioning, her parents were not present and were not called to the school until after Covenant Christian officials decided that Jessica should be removed from enrollment. School officials claimed in court documents that, after Jessica admitted she was engaged in a sexual relationship with another girl, she was asked to withdraw from school. Covenant Christian administrators also stated that they interviewed other students to discover what Jessica said to others concerning her relations with another girl. Jessica claimed she never confessed to any sexual relationship and was denied an opportunity to see her parents during questioning. Jessica also stated that she was expelled because school officials said she was lying to them.

After Jessica's father filed a lawsuit on her behalf, Covenant Christian cited its school policy of prohibiting students from engaging in sexual immorality on or off campus. It also claimed that the provisions of the First Amendment of the U.S. Constitution "prohibit this Court from inquiring into Plaintiff's claims concerning a religious organization's doctrinal determinations governing the discipline of its students for sexual immorality in violation of the Biblical/Christian lifestyle expectations for students attending the faith-based CCA." The Bradley family decided to move away from Georgia, and their lawsuit was dismissed without prejudice.

In late 2008, Covenant Christian Academy became affiliated with the newly created Georgia Student Scholarship Organization (GASSO) in order to receive taxpayer funds from the tax credit scholarship program. Although the state law provides no public reporting on the amount of diverted tax funds the school has received, it has

¹⁵ Also, as a parent of a student who attended Dominion Christian School for at least three years Ehrhart presumably signed an annual agreement that he read and understood the school's policies.

¹⁶ There is more than one private school in Georgia named Covenant Christian Academy. This school in Loganville, for example, is not associated with Covenant Christian Academy in Cumming, Georgia or Covenant Christian Academy in Smyrna, Georgia.

participated in the program during the last four years. During this time, CCA also has revised its policies on sexual immorality. Its policy now expressly cites Biblical passages to condemn homosexuality: “We believe that any form of homosexuality, lesbianism, bisexuality, bestiality, incest, fornication, adultery, and pornography are sinful perversions of God’s gift of sex.” The school policy of expelling any student who fails to avoid this “sinful perversion” of thinking they are homosexual or bisexual on or off campus remains in force.

Major Corporations Support Anti-Gay Schools through Georgia’s Tax Credit Scholarship Program

Most of the \$170 million in tax funds that are supporting Georgia’s private schools through the state tax credit program have been diverted by individual taxpayers, who can redirect up to \$2,500 in a joint tax return annually to support the private school of their choice. In the last couple of years, however, corporations doing business in Georgia have increased their participation. Any corporations paying Georgia state taxes can divert up to 75 percent of their total annual tax bill to student scholarship organizations to underwrite all or part of the cost of private school tuition for students.

In Georgia, there is no public disclosure of the corporations that divert tax dollars or make independent tax-deductible donations to support this program, but the list is growing. In the first three years of the tax credit program, approximately 20 percent of the diverted tax dollars – as much as \$14 million – came from corporations. During the last two years that amount has probably increased as the total tax expenditures have risen.

Most SSOs in Georgia do not reveal the names of corporations that are diverting state tax dollars to support private schools, but some claim they have major Fortune 1000 companies participating in their tax credit programs. For example, Corporate Giving for Education (or Pay it Forward Scholarships), a fast-growing SSO in Georgia, reported in mid-2011 that it had four unidentified “corporate partners” with annual revenues over \$1 billion, two partners with yearly company revenues of more than \$500 million, and five more companies with annual revenues of more than \$100 million.

The following companies have been publicly identified as supporting SSOs that provide taxpayer funds to anti-gay schools and their policies: BP, Home Depot, CIBAVision, Walgreens, Waste Management, and Newell/Rubbermaid. In addition, public companies such as the Coca-Cola Company, General Electric, Bank of America, and Morgan Stanley provide matching state tax credits for their employees who divert their state taxes to a private school. Representatives of the following companies sit on the boards and advisory boards of SSOs that finance student tuitions at affiliated schools that have severe anti-gay policies: InterContinental Exchange, Atlanta Falcons, SunTrust Bank,

Wells Fargo Bank, CompuCredit Corporation, Vulcan Materials Company, American Lubefast, Deli Provisions, State Bank and Trust, KPMG, Balfour Beatty, Ernst & Young and Priority Payment Systems. A number of Georgia's large private companies also are likely diverting state tax dollars to private schools.

Georgia law currently keeps public records with the names of these and other donors confidential, and there is no way for the public to know which public and private corporations are involved in the program unless they volunteer to state publicly that they divert state taxes to SSOs. It is certainly possible, if not likely, that some or all of these corporations and others are not aware that their tax dollars are being diverted to finance anti-gay policies, practices, and teachings at some of Georgia's private schools. But, for now the fact remains that every major student scholarship organization currently operating in Georgia diverts tax dollars to private schools with anti-gay policies, and the corporations participating in the tax credit program in Georgia are directly or indirectly helping to support the state's anti-gay private schools.

Georgia's Public Funding of Anti-Gay Schools Shows Emerging Regional and National Trend

Five states, including Florida, adopted state tax credit programs for private schools before Georgia enacted HB 1133 in 2008, but Georgia is the first state in the Deep South to enact such a program. In many respects, its program is a sign of things to come elsewhere in states and regions where a significant proportion of private schooling is faith-based.

Efforts to pass legislation for tax credit financing of private schools are now steadily accelerating across the South. With the assistance of the American Legislative Exchange Council (ALEC), state legislators have pushed passage of similar tax credit laws in Oklahoma, which enacted a small program in 2011, and in Virginia and Louisiana, which passed programs to divert state tax credit dollars to private schools in 2012 with support of both states' governors. Legislation for a tax credit program passed one house of the legislatures in South Carolina and North Carolina last year. Florida, which has the nation's largest tax credit program for private schools, adopted legislation in 2001.

Some other states outside the South also are moving in this direction. Arizona, Pennsylvania, Indiana, Iowa, and Rhode Island adopted programs in prior years. New Hampshire Governor John Lynch vetoed a tax credit scholarship program, citing concerns of shifting limited state funds away from public schools and giving it to private non-profits to determine how the money is spent. The New Hampshire legislature overrode Gov. Lynch's veto in late June, 2012.

As in Georgia, tax credit programs are taking hold often in states where there is no state

law barring discrimination on the basis of sexual orientation and where evangelical Christian denominations that condemn homosexuality are strongest. Except for Maryland, none of the 15 Southern states has a state law prohibiting discriminatory actions against a person on the basis of sexual identity or sexual orientation. (And, few states across the nation that have already implemented or are considering tax credit programs for private schools have such an anti-discrimination laws.) In addition, the religious denominations that oppose the acceptance of homosexuality by society continue to maintain the largest share of state populations in Georgia and other Southern states – especially those in the Deep South.

For these reasons, Georgia’s anti-gay practices and policies in publicly-supported private schools are certain to arise soon in other states. Louisiana and Virginia will move forward soon to implement programs diverting state tax funds to private schools this year, and they have a significant number of private schools that are members of Christian associations that ban gay students or denounce homosexuality. Both states also have private schools with explicit, harsh anti-gay polices.

In fact, both the American Association of Christian Schools (AACCS) – the national organization of which the Georgia Association of Christian Schools is a state affiliate – and the Association of Christian Schools International (ACSI) have thousands of member school across the nation. Both associations actively support their schools in developing policies and practices to ban or expel gay students. The American Association of Christian Schools’ policy is to refuse to associate with any person or group that is gay or that advocates for or accepts anyone who is gay:

Because of AACCS’s belief that the practices and lifestyle of homosexuality are absolutely inimical and antithetical to the mandates and teachings of the ancient Biblical Hebrew and Christian Scriptures regarding personal living and conduct, AACCS will not make the facilities, property, or staff members available to any persons or organizations who engage in, espouse, or encourage others in homosexual practices. We believe that any form of homosexuality, lesbianism, bisexuality, bestiality, incest fornication, adultery, pornography, and same-sex marriages are directly contrary to God’s commandments. (Gen 2:24, 19:5, 13; 26:8-9; Leviticus 18:1-30; Romans 1:26-29; I Corinthians 5:1,6-9; I Thessalonians 4:1-8; Hebrews 13:4)

Conclusion

The State of Georgia has a state program that is diverting millions of dollars each year to private schools that discriminate against students and families because they have a specific sexual orientation or because they accept people who have a particular sexual

orientation. In fact, all told, it is quite possible that as many as half of all the private schools in Georgia's tax credit scholarship program have anti-gay policies or practices in admission, scholarship applications, discipline, or classroom curriculum.

Before the enactment of the state tax credit program in 2008, Georgia's private schools could maintain anti-gay policies and practices without public review because they were private religious institutions without any direct or indirect financing from the government. Since 2008, these schools have received diverted state tax dollars that support the schools and their students' attendance as they carry forward their policies and practices that condemn homosexuality and often exclude or punish gay students – and anyone else who accepts gays for who they are.

Under state and federal constitutions, a private religious institution has the right to believe whatever it thinks Holy Scripture commands. It also has the right under current law to operate its private affairs in accordance with those beliefs. But, state financing transforms a private action into an action of the state – from a private action of a particular sect in society to a public action that involves and represents the entire democratic society. The virulent anti-gay policies and practices that Georgia's tax credit program supports in many of its private schools raise the question of whether any state government should be in the business of helping to finance educational institutions that condemn, exclude, penalize and, in some cases, demonize children and families simply on the grounds of who they are or what they believe. With perhaps as much as a half a billion dollars going to tax credit scholarship programs across the U.S. next year, this is a question of constitutional law, public policy, and personal conscience that must be answered sooner rather than later. And the answer should be loud and clear: public funds should not support schools that exclude, condemn, and demonize students for who they are and who they accept in their lives. Tax dollars should go to schools that educate *all* students.¹⁷ That is the promise and virtue of our democracy.



The Southern Education Foundation advances creative solutions to ensure fairness and excellence in education for all. SEF is a public foundation with offices in Atlanta, Georgia.

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¹⁷ See SEF's 2011 report, [A Failed Experiment: Georgia's Tax Credit Scholarships for Private Schools](#), finding that Georgia's program of tax credit scholarships for private schools has failed to achieve its primary public aim of providing the state's low income children attending troubled public schools with new, affordable opportunities for a good education.