Electronically Filed 11/10/2025 6:20 PM Idaho Supreme Court Melanie Gagnepain, Clerk of the Court By: Melanie Gagnepain, Clerk

IN THE SUPREME COURT OF THE STATE OF IDAHO

COMMITTEE TO PROTECT AND PRESERVE THE IDAHO CONSTITUTION, INC.; MORMON WOMEN FOR ETHICAL GOVERNMENT; SCHOOL DISTRICT NO. 281, LATAH COUNTY, STATE OF IDAHO; IDAHO EDUCATION ASSOCIATION, INC.; JERRY EVANS; MARTA HERNANDEZ; STEPHANIE MICKELSEN; ALEXIS MORGAN, on behalf of herself and her minor children; KRISTINE ANDERSON, on behalf of herself and her minor children; each of the foregoing individually and as private attorneys general on behalf of the public of the State of Idaho,

Docket No. 53264-2025

Petitioners,

vs.

STATE OF IDAHO, acting by and through the IDAHO STATE TAX COMMISSION,

Respondent.

DECLARATION OF AMANDA KUZNIA

RAÚL R. LABRADOR ATTORNEY GENERAL

OFFICE OF THE ATTORNEY GENERAL P.O. Box 83720 Boise, ID 83720-0010 (208) 334-2400 alan.hurst@ag.idaho.gov ALAN M. HURST, ISB #12425
Solicitor General
JAMES E.M. CRAIG, ISB #6365
Chief, Civil Litigation and
Constitutional Defense
MICHAEL A. ZARIAN, ISB #12418
Deputy Solicitor General
SEAN M. CORKERY, ISB #12350
Assistant Solicitor General

Attorneys for Respondent

- I, Amanda Kuznia, hereby declare and swear as follows:
- 1. I am over 18 years of age and am competent to make this declaration.
- 2. I work as the principal of St. Joseph's Catholic School in Boise, Idaho.
- 3. St. Joseph's is the cathedral school of the Roman Catholic Diocese of Boise.
- 4. In my capacity as principal, I have personal knowledge of statistics outlining the success of our program.
- 5. I also have spoken to our students' parents about the reasons they enrolled their children at St. Joseph's.
- 6. St. Joseph's offers substantive education in all the core subjects offered at public schools, including but not limited to, English language arts, mathematics, science, and social studies.
- 7. St. Joseph's does not limit admittance to Roman Catholics.
- 8. St. Joseph's serves approximately 365 students in grades K-8.
- 9. 12% of the students who attend Catholic schools in the Diocese of Boise have reported disabilities.
- 10. With small class sizes, rigorous curriculum, and focus on character development, St. Joseph's educational environment differs from many public schools. These differences have enabled many students to thrive more than they would, or did, at Idaho's public schools.

- 11. Compared to national peers, the average St. Joseph's student is performing at the 75th percentile in math, 78th percentile in reading, 82nd percentile in language, and 77th percentile in science.
- 12. Parents often tell us that their children are better off both behaviorally and academically since they enrolled. Many of the parents who previously sent their children to public schools have stated that the academics and community atmosphere at our school has helped their children thrive.
- 13. St. Joseph's is only able to offer financial aid to low-income students thanks to the generosity of donors. Many of our students come from low-income families.
- 14. HB 93 will enable St. Joseph's to admit more low-income children and expand our offerings.
- 15. Since St. Joseph's is a nonprofit, it does not set its tuition according to the market price. It instead sets tuition based on the cost to educate. Accordingly, St. Joseph's will not respond to HB 93 by increasing tuition by an amount equal to the tax credit; nor do I expect other schools will do so.

* * *

I declare that the foregoing is true and correct to the best of my knowledge, information and belief.

DATED: November 5, 2025.

Amanda Kuznia

CERTIFICATE OF SERVICE

I certify that on November 10, 2025, I filed the foregoing electronically through the iCourt E-File system, which caused the following parties or counsel to be served by electronic means, as more fully reflected on the Notification of Service:

Marvin M. Smith
mmsmith@hawleytroxell.com
Marvin K. Smith
mksmith@hawleytroxell.com
Craig L. Meadows
cmeadows@hawleytroxell.com
Brandon Helgeson
bhelgeson@hawleytroxell.com
Jean Schroeder
jschroeder@hawleytroxell.com

Attorneys for Petitioner

Jeremy C. Chou jcc@givenspursley.com Morgan D. Goodin morgangoodin@givenspursley.com

Attorneys for Intervenor-Respondent Idaho State Legislature

Jason R. Mau jmau@parsonbehle.com

Attorney for Amici Curiae Parent Petitioners

/s/ Alan M. Hurst Alan M. Hurst