

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,

Petitioners,

vs.

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

Respondent.

Docket No. 53264-2025

DECLARATION OF TAMMY EMERICH

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Attorneys for Respondent

I, Tammy Emerich, 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 Superintendent of Catholic Schools for the Roman Catholic Diocese of Boise.
3. The Roman Catholic Diocese of Boise encompasses and serves the entire state of Idaho.
4. The Office of Catholic Schools oversees 16 schools across the state ranging from Pre-K-12th grades.
5. In my capacity as superintendent, I have personal knowledge of statistics outlining the success of our Idaho Catholic Schools.
6. I have had the opportunity to speak to families about the reasons they enroll their children in our Idaho Catholic schools.
7. The Office of Catholic Schools oversees accreditation and curriculum in our diocese. Our schools provide instruction in core subject areas, including but not limited to, English language arts, mathematics, science, and social studies.
8. The Diocese of Boise Schools welcome students of all ethnicities and races.
9. Over 20% of our students are either non-Catholic or have no reported religious affiliation.
10. The Diocese of Boise serves a little over 4000 students in grades Pre-K-12th grades.

11. Approximately 12% of the students who attend Catholic schools in the Diocese of Boise have reported disabilities. This is in alignment with numbers reported in public schools.
12. Compared to national peers, the average Diocese of Boise student is performing at the 70th percentile in math and the 71st percentile in reading.
13. Parent testimonies show that student safety, incorporation of values, and high academic standards are the top reasons families choose our Catholic schools
14. Approximately 15% of our families receive financial assistance to attend.
15. HB 93 will provide an opportunity for low and medium income families to attend their school of choice
16. Each of our 16 Diocese of Boise Catholic schools has autonomy to set their own tuition, in every case, the tuition charged falls below the actual cost to educate.

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

DATED: November 5, 2025.

By: _____



Tammy Emerich

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:

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