

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,

v.

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

Respondent,

and

IDAHO STATE LEGISLATURE,

Intervenor-Respondent.

Docket No. 53264-2025

**MOTION OF MOUNTAIN STATES POLICY CENTER, INC. FOR LEAVE TO FILE
BRIEF AS AMICUS CURIAE**

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Attorneys for Mountain States Policy Center, Inc.

Mountain States Policy Center, Inc. (“MSPC”) respectfully moves this Court under Idaho Appellate Rule 8 for leave to file an amicus brief in support of Respondents. As a free-market think tank based in Idaho, MSPC is interested in this matter because it worked directly with lawmakers on designing HB 93’s Parental Choice Tax Credit Program, based on research and experiences in other states. MSPC’s proposed amicus brief, which accompanies this motion as an appendix, offers a unique perspective to the Court on a variety of issues highlighted in MSPC’s scholarship, including: (A) how similar tax credit measures have withheld constitutional scrutiny in other jurisdictions, (B) the fallacy inherent in Petitioners’ argument that the Parental Choice Tax Credit will defund public schools, (C) the legitimate public purposes served by the Tax Credit Measure, and (D) the potential that Petitioners’ arguments will trigger additional legal challenges to a variety of Idaho’s publicly funded measures and its system of public school funding.

Leave is sought only to file the proposed amicus brief appended to this motion. MSPC does not request to participate in oral argument.

DATED this 10th day of November, 2025.

MILLER NASH LLP

/s/ KC Hovda

By: KC Hovda

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that on the 10th day of November, 2025, I filed the foregoing electronically with the Clerk of the Court through the iCourt System, which caused the following parties or counsel to be served by electronic means:

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