

LEGAL MAILBAG – FEBRUARY 6, 2025



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The "Legal Mailbag Question of the Week" is a regular feature of the CAS Weekly NewsBlast. We invite readers to submit short, law-related questions of practical concern to school administrators. Each week, we will select a question and publish an answer. While these answers cannot be considered formal legal advice, they may be of help to you and your colleagues. We may edit your questions, and we will not identify the authors. Please submit your questions to: legalmailbag@casciac.org.

Dear Legal Mailbag,

My college roommate has always been a go-getter, and he has done very well for himself. He recently retired from his big job in the City, and he has been looking to do something philanthropic to keep himself engaged.

I have shared with him the rewards and challenges I have faced in education, including an increased focus on accountability for school administrators. My roommate has been critical, albeit in a nice way, of the lackluster performance of the students in my school, and he has asked me whether and how he can help me help my students to improve their academic achievement.

After thinking it through, I told him direct intervention would probably be best, and that, if only I had the money, I would pay teachers in my school to provide supplemental tutoring. I was delighted that he liked my idea, and he has offered to donate \$10,000 to my school for a pilot project to provide supplemental tutoring for the rest of the year. He has put only two conditions for his gift -- first, that he remain anonymous, and second, that the donation be tax deductible.

I am discreet, and the anonymous part is fine with me. While I am not an expert on tax law, it seems he should be able to deduct the amount of this gift from his income for tax purposes. Can Legal Mailbag assure me that this donor will get a tax deduction for his generous gift?

Signed,
Making Sure

Dear Mr. Sure:

Thank you for reaching out so that Legal Mailbag can tell you that you are way ahead of yourself here. To start, we note that Connecticut General Statutes, Section 10-237(c), provides that

(c) Any local or regional board of education may receive and accept any donation or gift of personal property to be used for the educational benefit of students.

However, that statutory authorization is only the beginning of the story.

As you read, the statute provides that the “board of education” can accept a donation of personal property (which includes money) for the educational benefit of students, and as a school principal you would be overstepping to accept such a gift without bringing the proposal to your superintendent for board review and action. Many boards of education have policies on the subject, and it is hard to imagine that board policy in your district would permit you as a school principal to accept a gift of such magnitude.

In considering whether to accept a gift, boards of education must also consider (at least) two factors. First, will accepting this gift impose future costs? For example, a gift to start a sports team or enrichment activity could put pressure on a board of education to allocate funds to continue that activity once the donated funds are exhausted. Second, will accepting this gift be consistent with the statutory duty of the board of education to “provide an appropriate learning environment for all its students which includes . . . equitable allocation of resources among its schools”? Accepting a gift to provide a special benefit to students in one school could raise a question whether the board of education is providing an “equitable allocation of resources among its school” under Connecticut General Statutes, Section 10-220(a). Given these considerations, the board of education, not a school principal, must decide whether to accept a gift of the nature and the size of the proposed donation you describe.

If and when your board of education authorizes the acceptance of this gift, collective bargaining issues may arise. The contract between your board of education and the teachers’ union may already address the rate teachers are paid for tutoring. If so, that rate will apply. If not, the district will have to negotiate with the teachers’ union over the stipend or hourly rate that teachers will be paid for providing such tutoring.

In addition, Legal Mailbag notes that you were too quick to conclude that anonymity can be assured. While you may be discreet, the mechanics of donating money will leave a paper trail that will be available to interested parties through the Freedom of Information Act. To be truly anonymous, the donor must act through a third party, such as legal counsel, to make the gift without disclosing the donor’s identity.

Finally, Legal Mailbag will return to your original question -- would such a gift be tax deductible? The general answer is that gifts to public schools are tax deductible if they serve a public purpose. However, tax law is complicated, and whether a gift is tax deductible may depend on other gifts that the donor has made that year or other factors. Legal Mailbag would not purport to give tax advice to you or your donor friend, and you should simply leave any question as to tax deductibility to the donor and his accountant.