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To: Senate Finance and Taxation Committee
From: Christopher Dodson, Executive Director
Subject: HB 1137 - Tax Credit for Contributions to Nonpublic Schools and Universities
Date: March 9, 2021

The North Dakota Catholic Conference supports House Bill 1137.

This tax credit has existed for many years, though it was affected by changes in the tax form and the business practices. Past legislation has brought it more in step with how other tax credits are handled and current business practices. House Bill 1137 is another step in that direction.

Nonpublic schools and universities serve an important role in our state. The tax credit, though it has a nominal fiscal affect on the state, provide an important tool for the schools and universities fundraising and development efforts. These efforts, in turn, help cover the costs of tuition for lower income families. It is estimated that nonpublic K-12 schools alone provide nearly \$4 million per year in tuition assistance.

Finally, nonpublic schools and universities were not immune from the impacts of the pandemic. In some cases, tuition payments ceased and, like much of the charitable sector, donations took a hit. House Bill 1137 would help restore the funding base needed for these important partners in our educational system to serve our communities.

We urge a **Do Pass** recommendation on House Bill 1137.