



# NORTH DAKOTA HOUSE OF REPRESENTATIVES

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## Representative Sebastian Ertelt

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**COMMITTEES:**  
Finance and Taxation  
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Chairman Bell and Members of the Senate Finance and Taxation Committee,

For the record, I am Representative Sebastian Ertelt representing North Dakota District 26, which includes all of Sargent County, the eastern half of Dickey County, the southern half of Ransom County, and the western half of Richland County.

House Bill 1281 would allow parents of nonpublic or home educated students to claim an income tax credit. The provisions are a \$500 credit per student with a one year carry forward period limited by duration of enrollment and individual tax liability. If the student receives nonpublic or home education for less than the entire school year, but more than half the year, the credit is reduced by 50%. If the student receives nonpublic or home education for less than half of the school year then no credit is available.

While I am not opposed to school vouchers or scholarships, this bill is NOT either of those. There is no payment made to nonpublic schools or homeschool parents. On the contrary, a tax credit is a recognition that the tax is not due. These are not public dollars – they belong to the individual.

This bill is also NOT a diversion of funding from public schools to private schools and homeschools. To claim otherwise is to claim that all income tax credits divert funding from public schools and yet you don't see the opposition to other credits from the public school proponents. And again, there is no payment made to non-public schools or homeschool parents. Rather, parents are simply keeping more of their hard-earned dollars.

Nonpublic and home education saves the state a lot of money. There are approximately 10,000 students enrolled in nonpublic and home schools in grades K through 12. The base state aid payment per student is \$10,036. That equates to over \$100 Million in savings EVERY YEAR! The reality is that nonpublic and home education has saved the state taxpayers billions of dollars and it is time for the legislature to recognize that.

While all tax credits reduce revenue, the current reality is that for each nonpublic or homeschool student there is an additional \$10,000+ of state funds available to be spent on the now fewer number of public school students. In other words, nonpublic and homeschool education results in being able to spend even more money on each public education student. The same is true of the average \$4,600+ of local funding via property tax so this bill does NOT put pressure on property tax. With funding seemingly being the primary concern from the public school proponents, they should be in full support of this bill.

You may hear that public school costs are greater because they accept all students who walk in the door. This is simply conjecture. I think you would be hard pressed to find a nonpublic school without students who requires

additional educational assistance. This may be even more prevalent among homeschool students as it is a common reason for home education.

House Bill 1281 seeks to give credit where credit is due - a parent's choice to save taxpayers over \$10,000 each year. A choice that is not one of convenience, but one of deep care and high cost. You see, parents don't choose their child's abilities. They don't choose that their child is not thriving in the public school. They don't choose revisionist history or attacks on the morality taught in their homes. They don't choose that their child continues to be bullied without resolution. They don't choose basic education proficiencies hovering around 50%. If it can be viewed as a choice at all, parents are simply making the educational choice that best suits their child's needs. We should encourage parents to make the decision that is best for their children's education, not punish them with additional financial burden.

Chairman Bell and Members of the Senate Finance and Taxation Committee, I thank you for your time today and urge a unanimous DO PASS recommendation on House Bill 1281.