

Testimony

House Bill 1343

Finance and Taxation Committee

January 23, 2023

Benjamin Berg Memorial Scholarship Fund

Chairman Headland and members of the Finance and Taxation Committee, my name is James Berg. I am in opposition to House Bill 1343, which limits tax credits for charitable gifts to scholarships.

My son, Benjamin, passed away on October 4, 2016 while duck hunting. Benjamin graduated from Century High School and at the time of his passing he was attending Bismarck State College and a member of their baseball team. Our family has established scholarships in Benjamin's memory at the North Dakota Community Foundation, at Sanford Health, and at Bismarck Statue College. If this bill is passed, I understand donations to scholarships such as ours would not be eligible for the North Dakota tax credit. This would severely limit the monies available for charitable donations and would also clearly limit the scholarship funds available for our youth.

In addition, it will make it harder for those establishing a scholarship to remember a loved one, because there are minimums to create endowments and the North Dakota tax credit allows families to more easily meet those minimums.

While memorial scholarships do not bring the loved one back, I can tell you it allows family and friends to continue to do things in the person's name to keep their memory alive. I would ask that you recommend a do not pass on House Bill 1343 and allow North Dakota residents to continue to remember their loved ones with the support of the North Dakota tax credit.