

Testimony  
House Bill 1343  
Finance and Taxation Committee  
January 23, 2023

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

My wife and I have contributed funds that families have established in the memory of individuals and family members that have passed away.

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 could 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.