



North Dakota House Finance & Taxation Committee
Chairman Craig Headland
January 23, 2023

Re: House Bill 1343

Chairman Headland and members of the House Finance & Taxation Committee,

My name is Dr. Polly Peterson, President of the University of Jamestown. I am writing in opposition to HB 1343, “limiting tax credits for charitable gifts,” as they relate to scholarship donations.

The intent of this is to prevent donors from taking a tax credit for setting up a scholarship that supports a designated individual. Currently, the IRS already has strict rules to ward against this.

Philanthropic donors often desire to direct their funds to a certain field of study, to students from their hometown or state, or for those achieving excellence in athletics or music and the arts, to name a few. Donors, however, cannot name the recipient.

Potential consequences of this bill may result in eliminating endowments and scholarships set up to support rural students, students with criteria-driven GPAs, students with need, first-generation students, and Native American students—all of which are intended to support groups of individuals and not a singular individual.

For these reasons, we believe this legislation is unnecessary and would hamstring the philanthropy of higher education donors across the state, further impacting students. We urge a Do Not Pass recommendation on HB 1343.

Thank you for your time.

Dr. Polly Peterson
President University of Jamestown