

Testimony
House Bill 1343
Finance and Taxation Committee
January 23, 2023
Evan Grove Scholarship Fund

Chairman Headland and members of the Finance and Taxation Committee, my name is Jennifer Grove, and I am the mother of Evan Grove. I am in opposition to House Bill 1343 which limits tax credits for charitable gifts to scholarships like the Evan Grove Scholarship Fund.

My son Evan passed away on Oct. 21, 2020, from a sudden and tragic accident at the early age of 14 while in his freshman year at Legacy High School in Bismarck. The Evan Grove Scholarship Program was created on April 5, 2022. This day is significant because it would have been his 16th birthday. The fund was established by my family to commemorate Evan's love of the outdoors, hunting, shooting sports and his teammates, but most importantly, to honor his memory and to continue to light the community he thrived in with the glow of his abiding spirit.

Please allow me to first tell you a little bit about my son Evan. Like many sportsmen, Evan was quiet, at least until you got to know him. After that, his heart was wide open and he loved conversation, particularly good-natured, quick-witted banter and he was ready with a comeback for anything. It could be said that in his fourteen years, he outlived many of us in terms of adventure and quality of life experiences.

He was drawn to motors, learning to drive a four-wheeler at just two years of age. Whether it was snowmobiles in the winter, dirt bikes in the summer, or whatever challenge he could tackle with the family golf cart or side-by-side, Evan was constantly in motion. You needed only to follow his trail to find him, and that went double for locating him in the house, as he was the family mess maker who was especially fond of dreaming up new recipes in the kitchen.

A devout outdoorsman, Evan enjoyed hunting and fishing of all kinds, but loved it most when he could partake of his favorite pastimes in the field and on the water with his friends. Skilled technically, he crafted knives from pieces of raw metal, trained dogs, was a budding welder, and could change a tire, ensuring that no matter the pursuit or the challenge, he would be ready for what life, nature, and the road (or lack thereof) could throw at him. During the COVID pandemic at times he would attend his school classes from his deer stand or fox hole. He was truly living his best life!

A beloved son, brother and grandson, Evan's spirit was treasured by all those he touched. His closest friends remember him as mischievous, but trustworthy and loyal while providing constant comic relief in all their adventures and hang outs.

Now back to the scholarship fund. We established the fund with the North Dakota Community Foundation in the hopes of having it eventually become an endowment fund to continue Evan's legacy forever. Within just 5 months we met that \$25,000 goal by hosting various fundraisers. Prior to his passing Evan competed in trap and skeet for Legacy High School under the umbrella of the Missouri River Clay Target League. My husband Eric and I volunteer our time in numerous ways to help this organization grow and thrive. During the time that has followed Evan's death, members of this group have become like family to us. They have supported us and sustained us. We have been truly humbled by the outpouring of support. Due to these reasons, we have specifically restricted the scholarship to students that have participated in the Missouri River Clay Target League. We are grateful we can keep Evan's legacy alive and do something positive for the youth of our community.

I would also like to give you a bit more information about the North Dakota Community Foundation (NDCF). The Foundation was established in 1976 to improve the quality of life for North Dakota's citizens through charitable giving and promoting philanthropy. They are an IRS designated 501(c)(3) statewide public non-profit tax-exempt corporation that receives and distributes charitable funds to support a wide range of programs, which benefit North Dakotans.

According to NDCF website (<https://www.ndcf.net>), the majority of NDCF assets are in permanent endowment funds either benefiting communities across North Dakota or as Special Purpose or Scholarship Funds.

Also, according to their website, they awarded over \$705,000 in over 400 scholarships to North Dakota students in 2022. The organization currently manages over 184 scholarship funds supported by North Dakotans, former residents and those interested in helping North Dakota students succeed.

"We are honored to help these students further their education," said Kevin Dvorak, President, and CEO of NDCF. "And we are grateful to generous North Dakotans whose gifts made these scholarships possible."

I have attached their list organized alphabetically by hometown. It provides the name of each scholarship recipient, their hometown, the school they planned to attend (if known), and the scholarship fund or funds at NDCF from which the money was granted. In most cases, a local advisory committee recommends the grant recipient.

You may notice this list does not include the scholarships that were awarded in 2022 for the Evan Grove Scholarship Fund. This is due to two reasons. The first reason is the fund had not generated enough income in 2022 to award a scholarship from the income. Therefore, my husband and I funded three \$500 scholarships for this first year. The second reason is we established a scholarship committee to administer the distribution of the scholarship funds. NDCF only lists the scholarships they administer for distribution.

Bismarck Public Schools Foundation also maintains several scholarships which I believe would be affected by this legislation. A few of these scholarships include the Danie Thomssen Memorial Scholarship, the LHS Scholarship, the BHS Scholarship, CHS Scholarship, Brandon Thomsen Memorial Scholarship, and the Jaide Tosseth Memorial Scholarship. According to their website (<https://bpsfoundation.com>) they have issued \$179,740 in scholarships to BPS students.

The Fiscal Note provided by Mr. Bryan Bittner from the ND Tax Department said, if enacted, the restriction created by HB 1343 could produce a **slight** revenue increase to the state general fund revenues. I believe however, if enacted this could have a **substantial negative** impact on funds like the one established for my son.

I would like to see the tax credit continue to be allowed for individuals to give charitably to the causes closest to their hearts.

I urge you to place a do NOT pass recommendation on this bill.

Thank you for your consideration.