



NDSBA
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SB 2369 | Testimony of Alexis Baxley
Senate Finance & Taxation Committee
February 1, 2023

Chairman Kannianen and members of the committee, my name is Alexis Baxley. I am the executive director of the North Dakota School Boards Association. NDSBA represents all 170 North Dakota public school districts and their boards. NDSBA stands firmly in opposition to HB SB 2369.

Article VIII, Section 2 of our state constitution states that the Legislative Assembly shall provide for a uniform system of free public schools throughout the state. The ND Constitution does not include any provision for the financial support of private or home education. While this bill does not direct state funds towards non-public education directly, it does ensure the local districts collect less funds in order to support non-public education.

This body is continually studying and tweaking our funding formula in an attempt to better provide for our public-school system and provide property tax relief. One way I am certain we cannot achieve that goal is to divert funds away from that formula. While a parent should have the right to choose where and how they want their children educated, that choice should not entitle them to the dollars provided for public education. According to the fiscal note attached to the bill, there would not be a state fiscal effect. There would, however, certainly be an effect on the funding of a district where a property tax credit was issued because there would be no adjustment in the district funding formula for the loss of these dollars. The full local share levied would be deducted from the baseline budget, but the full dollar amount would not actually be received. It is impossible to estimate how many parents may apply for the credit if this bill were to pass, and so it is impossible to estimate the damage this would do to local public school district budgets.

Additionally, home and private schools are not subject to many of the same requirements that public schools are. This is often a reason parents cite in choosing non-public education for their children. However, state dollars or an exemption from the taxes other citizens are required to pay, should not come without the same accountability standards that public schools must meet in order to receive funding.

NDSBA urges a Do Not Pass recommendation on SB 2369, and I would be happy to stand for any questions. Thank you for your time.