## Testimony Before the Senate and Finance and Taxation Committee SB 2369 February 1, 2023

Chairman Kannianen and members of the Committee, for the record, my name is Nick Archuleta and I am president of North Dakota United. I rise today in opposition SB 2369 and to urge a *do not pass* recommendation.

Mr. Chairman, North Dakota United has a long history of opposing voucher bills that deprive public schools of badly needed public resources. Vouchers come in many forms, often hiding behind euphemisms such as, "Opportunity Scholarships," "Tax Credit Scholarships," "Education Savings Accounts," "Tuition Tax Credits," "Education Empowerment Programs," "Education Reimbursement Programs." and, in this case, "Property Tax Credits." Regardless of the euphemistic titles, they all have the same effect of diverting public funds, intended for public schools and other public purposes, to private schools, private entities, or those educating their children at home.

Mr. Chairman, should SB 2369 become law, school districts across the state would see a shortfall in the resources available to them to succeed in their mission to educate the children in their districts. This legislation does not provide for an adjustment in the school district funding formula or call for the state to replace the funds lost to the tax credit. The loss of revenue will have a negative effect on school districts whose resources are already stretched thin as they struggle with inflation and meeting the very real needs of the students they serve. Additionally, in practice, this tax credit would almost exclusively benefit property owners in North Dakota's cities where non-public schools exist, and those who home school their children in a home they own.

Chairman Kannianen and members of the Committee, for these reasons, we respectfully urge a *do not pass* recommendation for SB 2369.