



1 Chairperson and Members of the Committee,

2 Thank you for the opportunity to provide testimony in opposition to House Bill No. 1244, which
3 proposes to establish an income tax credit for home school parents of up to \$10,000 per child.

4 While we recognize and respect the right of parents to choose the educational path that best suits
5 their children, we strongly believe that public tax dollars should be awarded only when there is a
6 rational method of accountability and fiscal transparency in place. This bill lacks the necessary
7 oversight mechanisms to ensure that taxpayer funds are being utilized effectively and in
8 alignment with state educational standards.

9 North Dakota already has some of the most relaxed home school laws in the nation among states
10 with compulsory attendance requirements. Currently, home-educated students in our state are
11 subject to minimal regulatory oversight, with limited reporting requirements and no standardized
12 assessment mandates. Unlike public schools, which are subject to rigorous accountability
13 measures and financial audits, home school programs operate with considerable autonomy.
14 Granting a tax credit of up to \$10,000 per qualifying child without sufficient checks and balances
15 introduces significant concerns regarding fiscal responsibility and educational quality.

16 The absence of clear accountability measures raises critical questions:

- 17 • How will the state ensure that the claimed educational expenses are legitimate and
18 directly tied to student learning outcomes?
- 19 • Without a standardized evaluation process, how can we verify that home-schooled
20 students are meeting essential academic benchmarks?
- 21 • What mechanisms will be in place to prevent potential misuse or abuse of taxpayer
22 dollars?

23 Public education institutions operate under stringent guidelines to ensure equitable access,
24 quality instruction, and financial transparency. By extending significant tax credits to home
25 education without similar accountability standards, we risk undermining the integrity of our
26 state's education system and diverting critical resources away from investments in any other
27 constitutionally required services. Introducing new expenditures with costs to continue have a
28 fiscal consequence on each other budget.

29 We strongly believe that any financial support for educational alternatives must come with
30 robust oversight to protect taxpayer interests and ensure that all students receive a high-quality
31 education. Therefore, we respectfully urge the committee to oppose House Bill No. 1244 in its
32 current form and instead consider measures that prioritize accountability, transparency, and the
33 best interests of all North Dakota students.

34 Thank you for your time and consideration.

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