Testimony Before the House Finance and Taxation Committee HB 1244 Tuesday, January 21, 2025

Chairman Headland and members of the Committee, for the record, my name is Nick Archuleta, and I am the president of North Dakota United. I rise today in opposition to HB 1244 and urge the Committee to render a *do not pass* recommendation on this proposed legislation.

Chairman Headland, ND United has always believed that parents should absolutely be the final arbiters of where their children are educated. So, our opposition to HB 1244 and the tax deductions it calls for are in no way "antihomeschooling." Our opposition is rooted in accountability and our belief that while we have choices where our children are educated, the state should not be paying for those choices either directly or indirectly, which is clearly the intent of HB 1244.

As it relates to accountability, Mr. Chairman and members of the Committee, North Dakota has some of the least rigorous requirements governing home schooling in the nation. And that is a fact that I am sure pleases the families of the 5500 plus students who avail themselves of this option in our state. In contrast, locally elected school boards are held accountable for every taxpayer dime that comes into their school districts and only expend those monies for the purposes for which they were allocated. Additionally, public schools must meet accreditation standards while homeschools do not. While Section 1 of HB 1244 does list some of what may be considered qualified educational

expenses, it does not provide minimum requirements for quality of those educational tools.

Mr. Chairman, while we acknowledge that homeschooling is a desirable choice for some students, we also recognize that there are wide gaps in what homeschools are required to report to the state and what public schools are required to report relative to the quality of curriculum and the educational progress of the student. By allowing an up to \$10,000 tax credit per eligible homeschooled child without meaningful reporting and oversight may result in the misuse of taxpayer dollars. For these reasons, Chairman Headland and members of the Committee, I urge a do not pass recommendation for HB 1244.

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