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North Dakota Legislature
69th Assembly
Bismarck, ND

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RE: HB1244

Dear Legislators,

I'm writing to express my neutral stance on House Bill 1244 tax deductions for homeschoolers for these reasons:

On one hand, I'm in favor of a tax deduction over a voucher system or educational savings accounts because it isn't taking money from the government for homeschooling but instead letting me keep more of my own money and therefore more of my freedom and independence. Many, if not most, homeschoolers recognize that “with scheckels come shackles” and do not want any interference in their parent-led homeschools in the form of ESAs or vouchers.

On the other hand, I am uncomfortable with the singling out of homeschooling families as well as the high deduction threshold. Both private school and homeschool families pay for public schools which they do not use by way of property taxes. Therefore, in my opinion, both should be considered for a tax deduction. Likewise, some states with this type of tax deduction generally qualify expenses over \$250 which seems fair considering the school supply expenses incurred by private school, homeschool and public school families. Additionally, some states also limit the deduction to \$1000-2000 per child. As a homeschooler, I can tell you that it is rare to spend more than \$1000 per child per school year unless you are including music lessons, tutoring, and other expenses also incurred by public school families.

I really like item 3 because it only lowers the tax liability of the homeschooling parent applying for the tax deduction.

But, item 4 makes me uncomfortable because it is vague and could be in violation to the Chevron decision of the Supreme Court in 2024 which prohibits courts from deferring to government agencies for interpretation of ambiguous law.

As stated, I am neutral on this bill but am more in favor of a tax deduction than of any sort of educational savings account or voucher program which cost the homeschooler his freedom and the government its funding. Thank you for your consideration.

Sincerely,
Kristy Rose