



NDSBA
**NORTH DAKOTA SCHOOL
BOARDS ASSOCIATION**

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HB 1244
Testimony of Amy De Kok
House Finance & Taxation
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Chairman Headland and members of the House Finance & Taxation Committee, my name is Amy De Kok. I am the executive director of the North Dakota School Boards Association. NDSBA represents all 168 North Dakota public school districts and their governing boards. I am providing this testimony in opposition to HB 1244, which proposes an income tax credit for home education expenses. NDSBA supports a parent’s right to choose where their child is educated. We recognize the important role that home education plays for many families in North Dakota and respect the diversity of educational approaches that benefit children. However, while supporting this choice, we must also ensure that policies maintain equitable and responsible use of public resources.

HB 1244 diverts public resources by allowing substantial tax credits—up to \$10,000 per qualifying child—for home education expenses. This could lead to a reduction in state tax revenue, which risks diminishing funds available for public schools that serve a large majority of North Dakota’s students, as well as for other important public services. Public schools are already facing challenges in securing adequate funding for teachers, facilities, and programs. Redirecting financial resources to private home education expenditures undermines the state’s ability to invest in a robust, equitable public education system that it is constitutionally obligated to provide. Furthermore, recent polls indicate that a large majority of the public opposes the diversion of public funds to support private and home schooling, underscoring the importance of prioritizing investments in public education that benefit all students.

In addition, public schools are held to rigorous academic standards and are accountable to taxpayers through state oversight mechanisms. In contrast, HB 1244 allows tax credits for private education expenses without adequate safeguards to ensure that funds are used to meet educational standards or promote student success. For example, the bill’s definition of “qualified educational expenses” includes items such as computers and software, which could be used for purposes unrelated to education. This absence of accountability creates a potential for misuse of public funds.

Finally, providing tax credits for home education disproportionately benefits families with higher incomes who have the means to afford substantial educational expenses upfront. Families with limited financial resources may not have the ability to take full advantage of these credits, further exacerbating educational inequities. Instead of helping the most vulnerable students, this policy could widen the gap between those with economic privilege and those who rely on public education.

I respectfully urge the committee to issue a DO NOT PASS recommendation on HB 1244 and prioritize policies that strengthen the public education system, ensuring all students have access to quality learning opportunities.