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To: Senate Finance and Taxation Committee
From: David Tamisiea, Executive Director
Subject: House Bill 1244 - Tax Credit for Home School Education
Date: February 17, 2025

The North Dakota Catholic Conference strongly supports House Bill 1244.

Parents are the primary educators of their children. This is because they are ultimately responsible for their children's growth, formation, and development. As the primary educators of their children, parents have a duty, and therefore a right, to choose the kind of education that best meets their child's needs.

Every child also has a right to state support for their education. This right is rooted in the immeasurable dignity of each child, and the obligation of the political community to provide concrete assistance for the education of all children so that they can achieve their full potential.

In North Dakota, parents have three possible choices for the education of their children: public school, private school, and home school. Parents should be free to choose the best option for their children without being constrained by financial pressures.

Parents who choose to home school their children often face financial hardship due to the fact that this choice typically involves one parent staying out of the work force to teach the children plus the cost of textbooks and other curricular materials. Home school families also often have larger families with lots of children which only adds to the financial strain. The financial challenge facing homeschoolers has only been exacerbated by the rising costs of goods and services today.

The home school community is divided over Educational Savings Accounts. Some strongly oppose any state funding to support home school education through ESAs due to fears over the strings that might be attached to the funding. Others welcome financial assistance from the state in the form of ESAs. Despite these differences of opinion, the home school community is united in supporting tax credits to alleviate the financial burden of home school education.

HB 1244 respects both the rights of parents and children in the realm of home school education. It seeks to alleviate the financial burden on parents who choose to home school their child by providing a tax credit to them.

We urge a **Do Pass** recommendation on House Bill 1244.