



**NDSBA**  
**NORTH DAKOTA SCHOOL  
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**HB 1244**  
**Testimony of Amy De Kok**  
**Senate Finance & Taxation**  
**February 17, 2025**

Chairman Weber and members of the Senate 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 appreciate the opportunity to submit testimony in opposition to HB 1244, which seeks to establish a home education income tax credit for qualified educational expenses. While I recognize and respect the rights of families to pursue home education, I urge you to consider the broader implications of this bill and its potential negative impact on public education, equity, and fiscal responsibility.

**Diversion of Public Resources**

HB 1244 would provide tax credits that effectively reduce state tax revenue, leading to decreased funding for essential public services, including public education. Public schools serve as the foundation of our education system, offering comprehensive academic instruction, extracurricular activities, and special education services that benefit all students, including those from low-income and underserved communities. Diverting funds away from public education could further strain school resources and undermine the quality of education provided to North Dakota's children.

**Lack of Accountability and Oversight**

North Dakota has some of the least restrictive home education laws in the country among states with compulsory attendance mandates. At present, home-educated students in our state face minimal oversight, with few reporting obligations and no requirements for standardized assessments. In contrast to public schools, which must adhere to stringent accountability standards and undergo financial audits, home school programs function with significant independence. The proposed tax credit does not include sufficient safeguards to ensure that funds are used for legitimate educational purposes or that home-schooled students receive a standard level of instruction. Without clear accountability measures, this tax credit could be misused, leading to potential fraud and waste of taxpayer dollars.

### **Disproportionate Benefit to Wealthier Families**

This bill primarily benefits families with the financial means to afford home education expenses upfront, while lower-income families may not have the same opportunity to take advantage of the tax credit. Furthermore, because the credit is non-refundable, it provides little to no relief for families with little or no tax liability, further exacerbating educational inequities in the state.

### **Potential for Expansion and Increased Fiscal Burden**

While the current bill limits the tax credit to \$1,000 per qualifying child, history has shown that once such tax benefits are established, there is often pressure to expand them. Over time, this could result in a substantial loss of state revenue, increasing the fiscal burden on taxpayers and potentially leading to cuts in other essential services.

In conclusion, rather than allocating tax credits for home education, I encourage the legislature to focus on policies that strengthen public education, improve access to high-quality instruction for all students, and ensure responsible stewardship of taxpayer dollars. HB 1244 sets a concerning precedent that prioritizes tax breaks over the collective investment in our children's future.

For these reasons, I respectfully urge you to issue a DO NOT PASS recommendation on HB 1244. Thank you for your time and consideration.