# **2023 HOUSE FINANCE AND TAXATION**

HB 1343

# **2023 HOUSE STANDING COMMITTEE MINUTES**

# **Finance and Taxation Committee**

Room JW327E, State Capitol

HB 1343 1/23/2023

A bill relating to limiting tax credits for charitable gifts.

Chairman Headland opened the hearing at 11:01AM.

**Members present:** Chairman Headland, Vice Chairman Hagert, Representative Anderson, Representative Bosch, Representative Dockter, Representative Fisher, Representative Grueneich, Representative Hatlestad, Representative Motschenbacher, Representative Olson, Representative Steiner, Representative Toman, and Representative Ista. Members absent: Representative Finley-DeVille.

# **Discussion Topics:**

- Post-secondary tax credits
- Scholarship donations

Representative Koppelman verbally introduced the bill in support.

**Jennifer Grove, Founder of Evan Grove Scholarship Fund**, testimony in opposition #15194 and 15195.

# Additional written testimony:

Joshua Entzel, Scholarship recipient of the Evan Grove Scholarship, testimony in opposition #15324.

Christina Tosseth, testimony in opposition #15298.

Blaine Zainhofsky, testimony in opposition #15284.

Aurora Zainhofsky, testimony in opposition #15223.

**Dr. Polly Peterson, President of University of Jamestown**, testimony in opposition #15132.

Karl Lembke, testimony in opposition #15101.

James Berg, testimony in opposition #15067.

Chairman Headland closed the hearing at 11:25AM.

Mary Brucker, Committee Clerk

# **2023 HOUSE STANDING COMMITTEE MINUTES**

# **Finance and Taxation Committee**

Room JW327E, State Capitol

HB 1343 1/23/2023

A bill relating to limiting tax credits for charitable gifts.

Chairman Headland opened the meeting at 2:32PM.

**Members present:** Chairman Headland, Vice Chairman Hagert, Representative Anderson, Representative Bosch, Representative Dockter, Representative Fisher, Representative Grueneich, Representative Hatlestad, Representative Motschenbacher, Representative Olson, Representative Steiner, Representative Toman, and Representative Ista. Members absent: Representative Finley-DeVille.

# **Discussion Topics:**

• Committee vote

# Representative Bosch moved a Do Not Pass.

# Representative Olson seconded the motion.

# Roll call vote:

| Representatives                    | Vote |
|------------------------------------|------|
| Representative Craig Headland      | Y    |
| Representative Jared Hagert        | Y    |
| Representative Dick Anderson       | AB   |
| Representative Glenn Bosch         | Y    |
| Representative Jason Dockter       | Y    |
| Representative Lisa Finley-DeVille | AB   |
| Representative Jay Fisher          | Y    |
| Representative Jim Grueneich       | Y    |
| Representative Patrick Hatlestad   | Y    |
| Representative Zachary Ista        | Y    |
| Representative Mike Motschenbacher | Y    |
| Representative Jeremy Olson        | Y    |
| Representative Vicky Steiner       | Y    |
| Representative Nathan Toman        | Y    |

# Motion carried 12-0-2

# Representative Motschenbacher is the bill carrier.

Chairman Headland adjourned at 2:34PM.

Mary Brucker, Committee Clerk

REPORT OF STANDING COMMITTEE HB 1343: Finance and Taxation Committee (Rep. Headland, Chairman) recommends DO NOT PASS (12 YEAS, 0 NAYS, 2 ABSENT AND NOT VOTING). HB 1343 was placed on the Eleventh order on the calendar.

TESTIMONY

HB 1343

### Testimony

House Bill 1343

Finance and Taxation Committee

January 23, 2023

#### Benjamin Berg Memorial Scholarship Fund

Chairman Headland and members of the Finance and Taxation Committee, my name is James Berg. I am in opposition to House Bill 1343, which limits tax credits for charitable gifts to scholarships.

My son, Benjamin, passed away on October 4, 2016 while duck hunting. Benjamin graduated from Century High School and at the time of his passing he was attending Bismarck State College and a member of their baseball team. Our family has established scholarships in Benjamin's memory at the North Dakota Community Foundation, at Sanford Health, and at Bismarck Statue College. If this bill is passed, I understand donations to scholarships such as ours would not be eligible for the North Dakota tax credit. This would severely limit the monies available for charitable donations and would also clearly limit the scholarship funds available for our youth.

In addition, it will make it harder for those establishing a scholarship to remember a loved one, because there are minimums to create endowments and the North Dakota tax credit allows families to more easily meet those minimums.

While memorial scholarships do not bring the loved one back, I can tell you it allows family and friends to continue to do things in the person's name to keep their memory alive. I would ask that you recommend a do not pass on House Bill 1343 and allow North Dakota residents to continue to remember their loved ones with the support of the North Dakota tax credit.

### Testimony House Bill 1343 Finance and Taxation Committee January 23, 2023

Chairman Headland and members of the Finance and Taxation Committee, my name is Karl Lembke. I am in opposition to House Bill 1343, which limits tax credits for charitable gifts to scholarships.

My wife and I have contributed funds that families have established in the memory of individuals and family members that have passed away.

If this bill is passed, I understand donations to scholarships such as ours would not be eligible for the North Dakota tax credit. This would severely limit the monies available for charitable donations and would also clearly limit the scholarship funds available for our youth.

In addition, it could make it harder for those establishing a scholarship to remember a loved one, because there are minimums to create endowments and the North Dakota tax credit allows families to more easily meet those minimums.

While memorial scholarships do not bring the loved one back, I can tell you it allows family and friends to continue to do things in the person's name to keep their memory alive. I would ask that you recommend a do not pass on House Bill 1343 and allow North Dakota residents to continue to remember their loved ones with the support of the North Dakota tax credit.



North Dakota House Finance & Taxation Committee Chairman Craig Headland January 23, 2023

# Re: House Bill 1343

Chairman Headland and members of the House Finance & Taxation Committee,

My name is Dr. Polly Peterson, President of the University of Jamestown. I am writing in opposition to HB 1343, "limiting tax credits for charitable gifts," as they relate to scholarship donations.

The intent of this is to prevent donors from taking a tax credit for setting up a scholarship that supports a designated individual. Currently, the IRS already has strict rules to ward against this.

Philanthropic donors often desire to direct their funds to a certain field of study, to students from their hometown or state, or for those achieving excellence in athletics or music and the arts, to name a few. Donors, however, cannot name the recipient.

Potential consequences of this bill may result in eliminating endowments and scholarships set up to support rural students, students with criteria-driven GPAs, students with need, firstgeneration students, and Native American students—all of which are intended to support groups of individuals and not a singular individual.

For these reasons, we believe this legislation is unnecessary and would hamstring the philanthropy of higher education donors across the state, further impacting students. We urge a Do Not Pass recommendation on HB 1343.

Thank you for your time.

Dr. Polly Peterson President University of Jamestown



For Immediate Release Tuesday, Sept. 6, 2022

Contact: Kevin Dvorak, President & CEO, NDCF 701-222-8349, info@ndcf.net

# North Dakota Community Foundation Awards \$705,000 in Scholarships

Bismarck, North Dakota . . . The North Dakota Community Foundation (NDCF) will award over \$705,000 in over 400 scholarships to North Dakota students in 2022. The organization currently manages over 184 scholarship funds supported by North Dakotans, former residents and those interested in helping North Dakota students succeed.

"We are honored to help these students further their education," said Kevin Dvorak, President and CEO of NDCF. "And we are grateful to generous North Dakotans whose gifts made these scholarships possible."

The following list is organized alphabetically by hometown and provides the name of each scholarship recipient, their hometown, the school they will be attending (if known), and the scholarship fund or funds at NDCF from which the money was granted. In most cases, a local advisory committee recommends the grant recipient.

Congratulations to the NDCF Class of 2022!

| STUDENT NAME      | CITY      | COLLEGE                       | SCHOLARSHIP FUND(S)  |
|-------------------|-----------|-------------------------------|--|
| Alex Sims         | Alexander | Williston State College       | Rupert Rehberg   |
| Arena Oian        | Alexander | Williston State College       | Rupert Rehberg   |
| Bradyn Modine     | Alexander | Williston State College       | Rupert Rehberg   |
| Carlton Turnquist | Alexander | Williston State College       | Rupert Rehberg   |
| Corynna Turnquist | Alexander | University of Mary            | Rupert Rehberg   |
| Jena Messer       | Alexander | Minot State University        | Rupert Rehberg   |
| Lane Rider        | Alexander | Bismarck State College        | Ray & Lillian Gulbranson, Rupert Rehberg                                   |
| Renee Cross       | Alexander | North Dakota State University | Ray & Lillian Gulbranson, J. Garvin Jacobson,<br>Rupert Rehberg            |
| Tayla Ybarra      | Alexander | Bismarck State College        | Ray & Lillian Gulbranson, Reupert Rehberg                                  |
| Naomi Anderson    | Alice     | Valley City State University  | Frank Blasl  |
| Taylor Mack       | Anamoose  | Lake Region State University  | Dushinske & Jamison Water Resources  |
| Garrett Haakenson | Aneta     | North Dakota State University | ND Farmers Union Co-op House   |
| Elizabeth Nice    | Ardoch    | Undecided                     | Fred & Henrietta Kerian Memorial   |
| Avery Arnegard    | Arnegard  | Black Hills State University  | Rupert Rehberg   |
| Hannah Casey      | Arnegard  | University of North Dakota    | Rupert Rehberg   |
| Kenna Christensen | Arnegard  | Williston State College       | Rupert Rehberg   |
| Riley Faller      | Arnegard  | Dickinson State University    | Rupert Rehberg   |
| Blaine Schnabel   | Ashley    | Colorado State University     | Dr. Roger E. Meisner Veterinary Medicine                                   |
| Katrina Just      | Berlin    | Bismarck State College        | ND Farmers Union, ND Farmers Union-Alan<br>Bergman                         |
| Olivia Lebrun     | Berthold  | North Dakota State University | ND Farmers Union Co-op House   |
| Abigail Meier     | Bismarck  | University of North Dakota    | Bismarck Rotary Club, Bismarck Schools<br>(Century), Jeff Burgess Memorial |

Anthony Morrell **Bismarck** Caleb Herr Bismarck Hunter Acker Bismarck Hunter Neether Bismarck Iris Townsend Bismarck Bismarck Isaiah Pajimula Jacob Kanehailua **Bismarck** Kaden Strom **Bismarck** Katie Vasquez Bismarck Kennady Walth Bismarck Madison Baumgartner Bismarck Madison Heidt **Bismarck** Nicholas Windsor Bismarck Olivia Data Bismarck **Rachel Bleth** Bismarck Bismarck Rebecca Riepl Bismarck Taylor Kautzman Zachary Erickson **Bismarck** Jaxon Fike Bowden Addison Neumiller Bowdon Joshua Crowder Bowdon Madison Jones Bowdon Nicole Neumiller Bowdon **Regan Jones** Bowdon Tyjah Hornbacher Bowdon Aidan Ruddy Breckenridge, MN Ana Erickson Breckenridge, MN Brooklyn Baumhardt Breckenridge, MN Camryn Kaehler Breckenridge, MN Carcie Maten Breckenridge, MN **Claire Aigner** Breckenridge, MN **Collin Roberts** Breckenridge, MN Madison Rabbithead Breckenridge, MN **Rachel Gowin** Breckenridge, MN **Riley Finkral** Breckenridge, MN Victoria Undem Breckenridge, MN Karson Matejcek Brocket Karthika Mohan Brookings **Rose Yang Brooklyn Park** 

Creighton University School of Dentistry North Dakota State University **Bismarck State College** North Dakota State University **Bismarck State College** Valley City State University **Bismarck State College** Kansas State University College of Vet Medicine North Dakota State University North Dakota State University University of Minnesota College of Vet Medicine Undecided University of Mary Harvard College University of Mary University of Mary University of Minnesota Twin Cities North Dakota State University North Dakota State University University of Mary University of North Dakota University of North Dakota North Dakota State University North Dakota State University Dakota College at Bottineau Concordia College Minnesota State Unversity Moorhead Minnesota State Unversity Moorhead North Dakota State College of Science Minnesota State Unversity Moorhead Gonzaga University University of North Dakota North Dakota State University University of Mary North Dakota State College of Science North Dakota State College of Science North Dakota State University South Dakota State University North Dakota State University

Paulie Paul Memorial Edgar Bollinger Memorial **Rupert Rehberg** Jim & Barbara Blaine **Benjamin Berg Memorial Bismarck Rotary Club** Dr. Roger E. Meisner Veterinary Medicine, ND Veterinary Medical ND Military **Bismarck Rotary Club** Dr. Roger E. Meisner Veterinary Medicine, ND Veterinary Medical Lisa Kraft Memorial **Dushinske & Jamison Water Resources Bismarck Rotary Club Bismarck Rotary Club** Bismarck Rotary Club, Alton Carl Wolfer Memorial Bismarck Schools (Bismarck High) **Benjamin Berg Memorial** Eleanor Wiebe Scholarship Lars & Hilda Svendsgaard Lars & Hilda Svendsgaard **Eleanor Wiebe Scholarship** ND Farmers Union, Lars & Hilda Svendsgaard Lars & Hilda Svendsgaard Lars & Hilda Svendsgaard **Burton Lewis Gewalt Meritorious Burton Lewis Gewalt Meritorious** ND Farmers Union Co-op House **Curtis Stern Memorial** Holli Kautzman Memorial Scholarship Fund

Kenneth & Leila Morris Dental

| Peyton Halvorson     | Cando      |
|----------------------|------------|
| Jaycie Rau           | Cartwright |
| Riley Bushnell       | Cartwright |
| Scout Hofer          | Cartwright |
| Allisyn Tollefson    | Cavalier   |
| Lily Crosby          | Cavalier   |
| Mikayla Lacher       | Christine  |
| Emily Merriman       | Courtenay  |
| Gwyneth Wieler       | Crystal    |
| Taylor Knudson       | Dahlen     |
| Abby Scheeler        | Dickinson  |
| Abigail Goettle      | Dickinson  |
| Aiden Haich          | Dickinson  |
| Alexander Reisenauer | Dickinson  |
| Alexandra Kostelecky | Dickinson  |
| Alyssa Halder        | Dickinson  |
| Annabella Semerad    | Dickinson  |
| Anthony Hellman      | Dickinson  |
| Austin Barnhart      | Dickinson  |
| Blaze Heupel         | Dickinson  |
| Bree Molbert         | Dickinson  |
| Britton Cranston     | Dickinson  |
| Brooklyn Berger      | Dickinson  |
| Bryonna Schumacher   | Dickinson  |
| Carter Ehlis         | Dickinson  |
| Claire Kreidt        | Dickinson  |
| David Rodriguez      | Dickinson  |
| Dawson Wilson        | Dickinson  |
| Devin Messer         | Dickinson  |
| Dominic Tibor        | Dickinson  |
| Drew Kovash          | Dickinson  |
| Elijah Pavlicek      | Dickinson  |
| Evan Lubken          | Dickinson  |
| Faith Schweitzer     | Dickinson  |
| Grace Dahl           | Dickinson  |
| Grace Madler         | Dickinson  |
| Grant Bittner        | Dickinson  |
| Hannah Ficek         | Dickinson  |
| Hope Fath            | Dickinson  |
| Jacob Kirsch         | Dickinson  |

University of Nebraska College of Dentistry Black Hills State University Black Hills State University Miami University - Hamilton Mayville State University **Trinity International University** Kansas State University College of Vet Medicine North Dakota State College of Science Lake Region State College Kansas State University College of Vet Medicine University of Mary Minot State University North Dakota State University University of North Dakota North Dakota State University University of South Dakota University of North Dakota Williston State College **Dickinson State University** South Dakota School of Mines & Technology **Dickinson State University Dickinson State University** University of Mary Minnesota State University Moorhead Black Hills State University **Dickinson State University** North Dakota State University University of Mary Black Hills State University **Dickinson State University Dickinson State University Bismarck State College** Minnesota State Community & **Technical College Moorhead Bismarck State College** University of Mary North Dakota State College of Science North Dakota State University North Dakota State University North Dakota State University Minot State University

Kenneth & Leila Morris Dental **Rupert Rehberg Rupert Rehberg Rupert Rehberg** Melissa Chadwick Memorial Margaret Geiger Green Memorial, Alice Olson **Byron Memorial** Dr. Roger E. Meisner Veterinary Medicine, ND Veterinary Medical Kenneth & Arline Lueck Scholarship Jay Fagerholt Memorial Scholarship Dr. Roger E. Meisner Veterinary Medicine, Bert Rotnem Dr. Henry Springer Ishmael & Rose Diede Dr. Henry Springer Dr. Henry Springer Dr. Henry Springer

Dr. Henry Springer

Jada Erie Jasmine Ridl Jefferson Adu Jenna Johnson Jersey Binstock Jessica Thomas Kathryn Amann Kayleigh Malchose Lukas Mavity Magdalena Hanson Makenna Eckelberg Mason Beck Matthew Schagunn Meghan Roller Nathan Zent Peres Akenteng **Reilly Meyer** Savanna Baranko Taik Larsen Taya Hopfauf Trenten Bertelsen **Trever Jassek Troy Berg** Tyler Brusseau **Tysen Praus** Veronica Pavek Victoria Keller Yakira Johnson Owen Duttenhefner Mason Lemer Karissa Limesand **Keyahna Musland** Carli Merkel Katti Nesdahl Kasey Utka **BayLee Schlothauer Benjamin Hardy** Jade Schlothauer

Patrick Hardy

Paul Hardy

Scout Hopes

Dickinson Dodge Drake Driscoll Edgeley Ellendale Emerado Enderlin Fairview Fairview Fairview Fairview Fairview Fairview

University of North Dakota Kansas State University College of Vet Medicine North Dakota State University North Dakota State University North Dakota State College of Science Mayville State University South Dakota State University **Dickinson State University** Black Hills State University North Dakota State University North Dakota State University St. Cloud State University **Dickinson State University** North Dakota State College of Science **Dickinson State University** North Dakota State University University of Mary **Bismarck State College Dickinson State University** University of North Dakota Minnesota State University Moorhead **Dickinson State University** University of Jamestown University of Mary **Dickinson State University** North Dakota State University University of Mary North Dakota State University North Dakota State University Minot State University Iowa State University College of Vet Medicine North Dakota State University North Dakota State University Northland Community & **Technical College** North Dakota State University University of North Dakota Minot State University College of Southern Idaho Minot State University Minot State University **Dickinson State University** 

Dr. Henry Springer Dr. Roger E. Meisner Veterinary Medicine, ND Veterinary Medical Dr. Henry Springer Dr. Henry Springer Ishmael & Rose Diede Dr. Henry Springer Gerald & Edith Wallace Scholarship Fund Dr. Henry Springer **Dr. Henry Springer** ND Farmers Union Co-op House Dushinske & Jamison Water Resources Dr. Roger E. Meisner Veterinary Medicine **ND** Farmers Union Leo Billey, Ellendale Farmers Union, Tiny & Joyce Gebhardt Paul Daniel Hougen Memorial Athletic Scholarship Sheldon Mizpah **Rupert Rehberg Rupert Rehberg Rupert Rehberg** Rupert Rehberg

**Rupert Rehberg** 

**Rupert Rehberg** 

| Bethany Anderson         | Fargo        | North Dakota State University                      | Eleanor Wiebe Scholarship   |
|--------------------------|--------------|--|---|
| Emily Dorsey             | Fargo        | Iowa State University College of                   | Dr. Roger E. Meisner Veterinary Medicine  |
| , ,                      |              | Vet Medicine                                       |   |
| Makenna Hesch            | Fargo        | North Dakota State University                      | Holli Kautzman Memorial Scholarship Fund  |
| Natalie Anderson         | Fargo        | Cornell University                                 | ND Farmers Union  |
| Reanne Erickson          | Fargo        | Washington State University                        | Tom & Ruth Bettenhausen Scholarship, Dr.<br>Roger E. Meisner Veterinary Medicine                  |
| Zoe Bundy                | Fargo        | Undecided  | ND Aviation Association Scholarships  |
| Jace Friesz              | Flasher      | Dickinson State University                         | Carlyle & Eva Albrecht  |
| Layne Gemmill            | Fordville    | Lake Region State College                          | Bert Rotnem   |
| Madilyn Gerszewski       | Fordville    | Valley City State University                       | Bert Rotnem   |
| Samuel Hagen             | Fordville    | University of North Dakota                         | Bert Rotnem   |
| Taylor Dalbey            | Fordville    | Midwestern University                              | Bert Rotnem   |
| Vanessa Cooper           | Fordville    | University of North Dakota                         | Bert Rotnem   |
| Bryley Haberman          | Fullerton    | North Dakota State College of<br>Science           | BankNorth Scholarship   |
| Abbigail Zeiszler        | Garrison     | Minot State University                             | Fred & Ida Osmon  |
| Kali Kubas               | Gladstone    | North Dakota State University                      | Dr. Henry Springer  |
| Alyssa Duppong           | Glen Ullin   | Dickinson State University                         | Ishmael & Rose Diede  |
| Gunnar Remboldt          | Glen Ullin   | North Dakota State College of<br>Science           | Ishmael & Rose Diede  |
| Kara Schantz             | Glen Ullin   | Valley City State University                       | Ishmael & Rose Diede  |
| Karter Kuhn              | Glen Ullin   | Dickinson State University                         | Ishmael & Rose Diede, Robert E. Chase   |
| Kathryn Dziuk            | Glen Ullin   | North Dakota State University                      | Ishmael & Rose Diede  |
| McKenzie Gerving         | Glen Ullin   | Bismarck State College                             | Ishmael & Rose Diede  |
| Tyus Thomas              | Glen Ullin   | Dickinson State University                         | Ishmael & Rose Diede  |
| Logan Topp               | Grace City   | University of Jamestown                            | Conrad & Arthur Nisstad Memorial  |
| Ella Thompson            | Grafton      | Valley City State University                       | Kiwanis-Meier   |
| Esgar Rios               | Grafton      | Minnesota State University<br>Moorhead             | Hankey Family Charitable Fund   |
| Jaxon Bjornson           | Grafton      | University of Minnesota<br>Crookston               | Hankey Family Charitable Fund   |
| Kydyn Pastorek           | Grafton      | University of North Dakota                         | LaPlante Family   |
| Molly West               | Grafton      | North Dakota State University                      | George H. Bliven  |
| Haleigh Hanhart          | Grand Forks  | University of North Dakota                         | Rupert Rehberg  |
| Lawson Frey              | Grand Forks  | University of North Dakota                         | Ronald D. Liudahl Scholarship   |
| Sylvia Rodriques-Mullins | Grand Forks  | University of North Dakota                         | Rupert Rehberg  |
| Codi Schaper             | Grassy Butte | Kansas State University College of<br>Vet Medicine | Dr. Roger E. Meisner Veterinary Medicine, ND<br>Veterinary Medical                                |
| Kaylee Dewhirst          | Grassy Butte | Dickinson State University                         | Rupert Rehberg, Watford City High School<br>Alumni Foundation, Connie Wold Wellness<br>Foundation |
| Alannah Beck             | Gwinner      | North Dakota State College of<br>Science           | North Sargent High School Class of '63  |
| Annamaria Dudas          | Gwinner      | North Dakota State College of<br>Science           | North Sargent High School Class of '63  |
| Howard Neustel           | Gwinner      | Valley City State University                       | Les Melroe Gwinner Scholarship Fund   |
| Rachel Voigt             | Halliday     | Iowa State University College of<br>Vet Medicine   | Dr. Roger E. Meisner Veterinary Medicine  |
| Brian Friedt             | Harvey       | North Dakota State University                      | Eleanor Wiebe Scholarship   |

Ethan Arnold Ethan Nitz Makenna Vollmer Jaiden Krizan Landree Glass Anna Elsen Talyssa Kvanvig Jace Leshuk **Kristen Larson** Madison Grieve Rayna Blegen Arand Bartlett **Kylee Nelson** Emma Kollman Alec Wolf Madison Giesler Kolton Moen Willo Morten **Emily Nelson** Hailey Maddock Andrea Borchers Will Ellison Ben Scheresky Kaleb Short Jennifer Campbell Paige Schmidt Hannah Nenow **Christian Riexinger** Hannah Schaefer Mason Kraft Cassandra Severson **Deidra Flanders** Scott Wagner Lane Froehlich Hailee Olson

Levi Wegh

MaryJane Mayer

**Kaylee Schell** 

Hebron Hebron Hecla Hettinger Hillsboro Hoople Jamestown Keene Kenmare Kenmare Kensal Knox Kulm Larimore Larimore Lisbon Maddock Mandan Mapleton Max McHenry **McIntosh** Medina Michigan Minot Minot Minot Minto Minto Monango Montpelier Mott Mott Mott

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**Bismarck State College** Lake Region State College North Dakota State University **Bismarck State College Dickinson State University** Lake Area Technical College Iowa State University College of Vet Medicine University of North Dakota Iowa State University College of Vet Medicine Undecided **Bismarck State College** North Dakota State University Kansas State University College of Vet Medicine **Bismarck State College** Minot State University North Dakota State University Grand Canyon University North Dakota State University North Dakota State University North Dakota State University Dakota Wesleyan University North Dakota State University North Dakota State University **Bismarck State College** Western College of Veterinary Medicine Kansas State University College of Vet Medicine Valley City State University Minot Aero Center North Dakota State University North Dakota State College of Science North Dakota State University Lake Region State College Dakota State University North Dakota State University **Bismarck State College Bismarck State College** University of Mary

Dakota College at Bottineau

**Eleanor Wiebe Scholarship** Eleanor Wiebe Scholarship Eleanor Wiebe Scholarship Ishmael & Rose Diede Robert E. Chase, Ishmael & Rose Diede Leo Billey, Ellendale Area, Helen & Ed Leiby Dr. Roger E. Meisner Veterinary Medicine, ND Veterinary Medical ND Aviation Association Scholarship Dr. Roger E. Meisner Veterinary Medicine, ND Veterinary Medical ND Farmers Union-Alan Bergman **Rupert Rehberg** ND Farmers Union Co-op House Dr. Roger E. Meisner Veterinary Medicine, ND Veterinary Medical Conrad & Arthur Nisstad Memorial Rugby High School Alumni Sue Podenski EllaRae Kelly Memorial, Dawn Marie Stoik Memorial Lloyd Engh-North Star Masonic Lodge Dushinske & Jamison Water Resources ND Farmers Union Co-op House **Travis Hohbein Memorial Fmil Nickl** ND Farmers Union Conrad & Arthur Nisstad Memorial Dr. Roger E. Meisner Veterinary Medicine, ND Veterinary Medical, Tom & Ruth Bettenhausen Scholarship Dr. Roger E. Meisner Veterinary Medicine Michigan ND Aviation Association Scholarship Stanley & Julie Buxa Nursing ND Farmers Union **Bob Campbell** American Legion Riders ND District #2 Scholarship Leo Billey, Jean E. Crabtree Memorial, Ellendale Area, Tiny & Joyce Gebhardt, Kyla Morehead Memorial Kenneth & Arline Lueck Scholarship Michael D. Wehri Memorial Michael D. Wehri Memorial Ishmael & Rose Diede, Richard & Christina **Fiedler Memorial** Norman & Bill Erickson "Uffda"

| France De els    | New Frederid | Dismonth State Callege                              | Jahman & Daga Diada  |
|------------------|--------------|---|--|
| Emma Bock        | New England  | Bismarck State College                              | Ishmael & Rose Diede   |
| Grace Dinius     | New England  | North Dakota State College of<br>Science            | Ishmael & Rose Diede, Alfred Klewin, Reuben<br>T. Guenthner  |
| Teegan Nelson    | New England  | Dickinson State University                          | Ishmael & Rose Diede   |
| Joshua Olin      | New Salem    | North Dakota State College of<br>Science            | Robert E. Chase  |
| Kenedi Peltz     | New Salem    | Grand Canyon University                             | Ishmael & Rose Diede   |
| Raegen Miller    | New Salem    | Bismarck State College                              | Jeff Burgess Memorial  |
| Abigail Cox      | Oakes        | Mayville State University                           | Leo Billey, Bernie Vculek Cheerleading<br>Scholarship  |
| Adrianna Wisner  | Oakes        | North Dakota State College of<br>Science - Fargo    | Bernie Vculek Cheerleading Scholarship   |
| Alex Roney       | Oakes        | Lake Area Technical College                         | Bernie Vculek Cheerleading Scholarship   |
| Andrew Visto     | Oakes        | University of North Dakota                          | Rick & Nancy Warner Bigler, Garry Opp<br>Memorial Scholarship Fund, Bernie Vculek<br>Cheerleading Scholarship, Alton Carl Wolfer<br>Memorial |
| Barret Gelinske  | Oakes        | North Dakota State College of<br>Science            | BankNorth Scholarship, Leo Billey  |
| Cody Meehl       | Oakes        | North Dakota State College of<br>Science            | Brian Meehl Memorial   |
| David Schmitz    | Oakes        | North Dakota State University                       | BankNorth Scholarship, Max Zelenak<br>Scholarship Fund   |
| Grace Wood       | Oakes        | University of North Dakota                          | BankNorth Scholarship, Gerald Ringdahl<br>Memorial Scholarship, Ray & Hazel Wuolu<br>Memorial, Max Zelenak Scholarship Fund                  |
| Isabelle Haring  | Oakes        | Valley City State University                        | Leo Billey, Mary Goldader (Johnson) Memorial<br>Scholarship Fund   |
| Jada Miles       | Oakes        | Lake Area Technical College                         | Bernie Vculek Cheerleading Scholarship   |
| Mackenzie Reiser | Oakes        | Northern State University                           | Leo Billey, Sheila Morse Coleman Memorial,<br>Bernie Vculek Cheerleading Scholarship   |
| Madison Reiser   | Oakes        | Minnesota State University -<br>Moorhead            | Bernie Vculek Cheerleading Scholarship   |
| Marc Seyer       | Oakes        | North Dakota State College of<br>Science - Wahpeton | Bernie Vculek Cheerleading Scholarship   |
| Samantha Hermes  | Oakes        | University of North Dakota                          | BankNorth Scholarship, Leo Billey  |
| John Beneda      | Park River   | North Dakota State University                       | John & Anna Mae Hankey Charitable Fund   |
| Karson Blake     | Park River   | North Dakota State College of<br>Science            | John & Anna Mae Hankey Charitable Fund   |
| Maci McMillan    | Park River   | North Dakota State University                       | John & Anna Mae Hankey Charitable Fund,<br>Park River Scholarship Fund   |
| Matilda Salinas  | Park River   | Mayville State Univerrsity                          | Hankey Family Charitable Fund  |
| Kelby Gjovik     | Pekin        | Valley City State University                        | Conrad & Arthur Nisstad Memorial   |
| Jonah Zikmund    | Pisek        | North Dakota State University                       | John & Anna Mae Hankey Charitable Fund,<br>Dean & Eleanor Miller   |
| Andrew Fugleberg | Portland     | University of Colorado                              | ND Veterinary Medical  |
| Brooklynn Ray    | Ray          | Oklahoma Wesleyan University                        | Ray Scholarship  |
| Thomas Wehri     | Reiles Acres | University of Minnesota College<br>of Vet Medicine  | Tom & Ruth Bettenhausen Scholarship, Dr.<br>Roger E. Meisner Veterinary Medicine   |
| Abby Lacher      | Richardton   | Bismarck State College                              | Raider   |
| Sierra Heinz     | Rolette      | University of Minnesota<br>Crookston                | ND Farmers Union-Alan Bergman  |
| Anne Brien       | Rolla        | Kansas State University College of<br>Vet Medicine  | Dr. Roger E. Meisner Veterinary Medicine   |

| Amber Selensky                           | Rugby                        | North Dakota State University  | Rugby High School Alumni   |
|--|------------------------------|--|--|
| Amy Volk                                 | Rugby                        | University of Minnesota<br>Rochester   | Rugby High School Alumni   |
| Anna Johnson                             | Rugby                        | University of Minnesota Duluth   | Rugby High School Alumni   |
| Annika Johnson                           | Rugby                        | Concordia College  | Rugby High School Alumni   |
| Rylie Suchor                             | Rugby                        | Lake Region State College  | Rugby High School Alumni   |
| Morgan Gentzkow                          | Sanborn                      | Oregon State CCVM  | Tom & Ruth Bettenhausen Scholarship, Dr.<br>Roger E. Meisner Veterinary Medicine, ND<br>Veterinary Medical         |
| Cassidy Strommen                         | Solen                        | South Dakota State University  | Robert E. Chase  |
| Dawson Black                             | Solen                        | Kansas State University  | ND Veterinary Medical  |
| Mara Bjornson                            | Spiritwood                   | Florida Gulf Coast University  | ND Farmers Union   |
| Morgan Dutton                            | Steele                       | Kansas State University College of<br>Vet Medicine                                       | Dr. Roger E. Meisner Veterinary Medicine, ND<br>Veterinary Medical   |
| Sophia Oster                             | Steele                       | Central Michigan University  | Helen & Everett Barta Memorial   |
| Alexis Bopp                              | Stirum                       | North Dakota State University  | Oakes VFW  |
| Jacob Rexin                              | Sykeston                     | North Dakota State University  | ND Farmers Union   |
| Jessica Dockter                          | Tappen                       | Dickinson State University   | Helen & Everett Barta Memorial   |
| Collin Grage                             | Taylor                       | Bismarck State College   | Raider   |
| Ali Moses                                | Thompson                     | University of North Dakota   | ND Aviation Association Scholarship  |
| Levi Hoyt                                | Tolna                        | Bismarck State College   | Conrad & Arthur Nisstad Memorial   |
| Blake Schafer                            | Wahpeton                     | Valley City State University   | ND Farmers Union   |
| Jesie Osler                              | Walcott                      | North Dakota State University  | Audrey Doyle   |
| Allison Wieler<br>Abigail Waloch-Tweeten | Walhalla<br>Washburn         | Kansas State University College of<br>Vet Medicine<br>Kansas State University College of | Dr. Roger E. Meisner Veterinary Medicine, ND<br>Veterinary Medical<br>Dr. Roger E. Meisner Veterinary Medicine, ND |
|  |                              | Vet Medicine   | Veterinary Medical   |
| Alaina Ferry                             | Watford City                 | University of North Dakota   | Rupert Rehberg, Watford City High School<br>Alumni Foundation  |
| Alician Garcia                           | Watford City                 | Minot State University   | Rupert Rehberg   |
| Alyssa Reyes                             | Watford City                 | Williston State College  | Rupert Rehberg   |
| Andrew Nielson<br>Asher Mitchell         | Watford City                 | University of Minnesota Twin<br>Cities   | Arnold & Dorthy Holm Scholarship, Rupert<br>Rehberg<br>Ruport Robberg  |
| Ashleigh Voll                            | Watford City<br>Watford City | Dickinson State University<br>North Dakota State University                              | Rupert Rehberg   |
| Ashley Holen                             | Watford City                 | Minot State University   | Rupert Rehberg, Connie Wold Wellness<br>Foundation<br>Rupert Rehberg   |
| Ashley Rust                              | Watford City                 | Brigham Young University - Idaho   | Rupert Rehberg   |
| Brett Rowe                               | Watford City                 | University of Jamestown  | Rupert Rehberg   |
| Brock Haugeberg                          | Watford City                 | North Dakota State University  | Rupert Rehberg   |
| Brooke Mogen                             | Watford City                 | North Dakota State University  | Rupert Rehberg   |
| Carter Zenz                              | Watford City                 | University of North Dakota   | Rupert Rehberg   |
| Cauy Hartel                              | Watford City                 | North Dakota State University  | Rupert Rehberg   |
| Emma Mogen                               | Watford City                 | Minot State University   | Rupert Rehberg   |
| Gideon Campbell                          | Watford City                 | University of Mary   | Rupert Rehberg, Connie Wold Wellness   |
| Grace Dragseth                           | Watford City                 | North Dakota State University  | Foundation<br>Rupert Rehberg   |
| Hailey Carns                             | Watford City                 | Williston State College  | Rupert Rehberg   |
| Haley Comstock                           | Watford City                 | University of Jamestown  | Rupert Rehberg   |
| Haley Constock                           |                              | Sinversity of Juliestown   | hapere heliberg  |

| Jacob Berg                      | Watford City                 | Dickinson State University                               | Connie Wold Wellness Foundation   |
|---------------------------------|------------------------------|--|---|
| Jessen Homiston                 | Watford City                 | North Dakota State University                            | Rupert Rehberg  |
| Joseph Dube                     | Watford City                 | Dickinson State University                               | Rupert Rehberg  |
| Justine Schmahl                 | Watford City                 | Williston State College                                  | Connie Wold Wellness Foundation   |
| Kanyon Tschetter<br>Kiran Olson | Watford City<br>Watford City | Dickinson State University<br>University of North Dakota | Ray & Lillian Gulbranson, Wayne Olson<br>Memorial Scholarship, Rupert Rehberg, Connie<br>Wold Wellness Foundation<br>Rupert Rehberg |
| Koby Blueford                   | Watford City                 | Northwest Kansas Technical                               | Rupert Rehberg  |
| KODY DIGETOTO                   |                              | College  | Rupert Kennerg  |
| Laney Hartel                    | Watford City                 | North Dakota State University                            | Donna Maston Charitable Fund, Rupert<br>Rehberg   |
| Lily Olson                      | Watford City                 | North Dakota State University                            | Rupert Rehberg  |
| Lindsay Peterson                | Watford City                 | Dickinson State University                               | Rupert Rehberg  |
| Luis Maria                      | Watford City                 | North Dakota State University                            | Rupert Rehberg  |
| Lydia Berquist                  | Watford City                 | University of North Dakota                               | Rupert Rehberg  |
| Macee Franz                     | Watford City                 | University of North Dakota                               | Rupert Rehberg, Connie Wold Wellness<br>Foundation  |
| Madison Namanny                 | Watford City                 | Valley City State  | Rupert Rehberg  |
| Madison Spacher                 | Watford City                 | Valley City State  | Rupert Rehberg, Connie Wold Wellness<br>Foundation  |
| Messina Garmann                 | Watford City                 | North Dakota State University                            | Ray & Lillian Gulbranson, Rupert Rehberg,<br>Connie Wold Wellness Foundation  |
| Mikka Haugeberg                 | Watford City                 | Minot State University                                   | Rupert Rehberg  |
| Morgan Franz                    | Watford City                 | University of North Dakota                               | Donna Maston Charitable Fund, Rupert<br>Rehberg   |
| Nevada Berquist                 | Watford City                 | Casper College   | Rupert Rehberg  |
| Quinn Voll                      | Watford City                 | North Dakota State University                            | Rupert Rehberg  |
| Reese Johnson                   | Watford City                 | University of Arizona                                    | Rupert Rehberg  |
| Tayle Kaczmar                   | Watford City                 | North Dakota State University                            | Rupert Rehberg  |
| Zanna Lyon                      | Watford City                 | University of North Dakota                               | Rupert Rehberg  |
| Brian Wright                    | West Fargo                   | University of North Dakota                               | ND Aviation Association Scholarship   |
| Landen Snellings                | Williston                    | University of North Dakota                               | Marv Rockstad Memorial  |
| Brooklyn Vollmer                | Wing                         | North Dakota State University                            | Holli Kautzman Memorial Scholarship Fund  |
| Emily Yoder                     | Wolford                      | North Dakota State University                            | Norman & Bill Erickson "Uffda"  |
|                                 |                              |  |   |

Established in 1976, the NDCF currently manages over \$120 million in assets in over 800 component funds, including 69 local community foundations, over 80 organizational endowment funds, and numerous donor-advised and scholarship funds. It has made over \$91 million in grants since its inception with the mission of improving the lives of North Dakota citizens and their communities through charitable giving and promoting philanthropy.

For more information about the North Dakota Community Foundation, call 701-222-8349 or go online to www.NDCF.net.

### Testimony

# House Bill 1343 Finance and Taxation Committee January 23, 2023 Evan Grove Scholarship Fund

Chairman Headland and members of the Finance and Taxation Committee, my name is Jennifer Grove, and I am the mother of Evan Grove. I am in opposition to House Bill 1343 which limits tax credits for charitable gifts to scholarships like the Evan Grove Scholarship Fund.

My son Evan passed away on Oct. 21, 2020, from a sudden and tragic accident at the early age of 14 while in his freshman year at Legacy High School in Bismarck. The Evan Grove Scholarship Program was created on April 5, 2022. This day is significant because it would have been his 16<sup>th</sup> birthday. The fund was established by my family to commemorate Evan's love of the outdoors, hunting, shooting sports and his teammates, but most importantly, to honor his memory and to continue to light the community he thrived in with the glow of his abiding spirit.

Please allow me to first tell you a little bit about my son Evan. Like many sportsmen, Evan was quiet, at least until you got to know him. After that, his heart was wide open and he loved conversation, particularly good-natured, quick-witted banter and he was ready with a comeback for anything. It could be said that in his fourteen years, he outlived many of us in terms of adventure and quality of life experiences.

He was drawn to motors, learning to drive a four-wheeler at just two years of age. Whether it was snowmobiles in the winter, dirt bikes in the summer, or whatever challenge he could tackle with the family golf cart or side-by-side, Evan was constantly in motion. You needed only to follow his trail to find him, and that went double for locating him in the house, as he was the family mess maker who was especially fond of dreaming up new recipes in the kitchen.

A devout outdoorsman, Evan enjoyed hunting and fishing of all kinds, but loved it most when he could partake of his favorite pastimes in the field and on the water with his friends. Skilled technically, he crafted knives from pieces of raw metal, trained dogs, was a budding welder, and could change a tire, ensuring that no matter the pursuit or the challenge, he would be ready for what life, nature, and the road (or lack thereof) could throw at him. During the COVID pandemic at times he would attend his school classes from his deer stand or fox hole. He was truly living his best life! A beloved son, brother and grandson, Evan's spirit was treasured by all those he touched. His closest friends remember him as mischievous, but trustworthy and loyal while providing constant comic relief in all their adventures and hang outs.

Now back to the scholarship fund. We established the fund with the North Dakota Community Foundation in the hopes of having it eventually become an endowment fund to continue Evan's legacy forever. Within just 5 months we met that \$25,000 goal by hosting various fundraisers. Prior to his passing Evan competed in trap and skeet for Legacy High School under the umbrella of the Missouri River Clay Target League. My husband Eric and I volunteer our time in numerous ways to help this organization grow and thrive. During the time that has followed Evan's death, members of this group have become like family to us. They have supported us and sustained us. We have been truly humbled by the outpouring of support. Due to these reasons, we have specifically restricted the scholarship to students that have participated in the Missouri River Clay Target League. We are grateful we can keep Evan's legacy alive and do something positive for the youth of our community.

I would also like to give you a bit more information about the North Dakota Community Foundation (NDCF). The Foundation was established in 1976 to improve the quality of life for North Dakota's citizens through charitable giving and promoting philanthropy. They are an IRS designated 501(c)(3) statewide public non-profit tax-exempt corporation that receives and distributes charitable funds to support a wide range of programs, which benefit North Dakotans.

According to NDCF website (<u>https://www.ndcf.net</u>), the majority of NDCF assets are in permanent endowment funds either benefiting communities across North Dakota or as Special Purpose or Scholarship Funds.

Also, according to their website, they awarded over \$705,000 in over 400 scholarships to North Dakota students in 2022. The organization currently manages over 184 scholarship funds supported by North Dakotans, former residents and those interested in helping North Dakota students succeed.

"We are honored to help these students further their education," said Kevin Dvorak, President, and CEO of NDCF. "And we are grateful to generous North Dakotans whose gifts made these scholarships possible."

I have attached their list organized alphabetically by hometown. It provides the name of each scholarship recipient, their hometown, the school they planned to attend (if known), and the scholarship fund or funds at NDCF from which the money was granted. In most cases, a local advisory committee recommends the grant recipient.

You may notice this list does not include the scholarships that were awarded in 2022 for the Evan Grove Scholarship Fund. This is due to two reasons. The first reason is the fund had not generated enough income in 2022 to award a scholarship from the income. Therefore, my husband and I funded three \$500 scholarships for this first year. The second reason is we established a scholarship committee to administer the distribution of the scholarship funds. NDCF only lists the scholarships they administer for distribution.

Bismarck Public Schools Foundation also maintains several scholarships which I believe would be affected by this legislation. A few of these scholarships include the Danie Thomssen Memorial Scholarship, the LHS Scholarship, the BHS Scholarship, CHS Scholarship, Brandon Thomsen Memorial Scholarship, and the Jaide Tosseth Memorial Scholarship. According to their website (<u>https://bpsfoundation.com</u>) they have issued \$179,740 in scholarships to BPS students.

The Fiscal Note provided by Mr. Bryan Bittner from the ND Tax Department said, if enacted, the restriction created by HB 1343 could produce a **slight** revenue increase to the state general fund revenues. I believe however, if enacted this could have a **substantial negative** impact on funds like the one established for my son.

I would like to see the tax credit continue to be allowed for individuals to give charitably to the causes closest to their hearts.

I urge you to place a do NOT pass recommendation on this bill.

Thank you for your consideration.

To Whom it May Concern about HB 1343,

My name is Aurora Zainhofsky. I am currently an undergraduate student at North Dakota State University. I went to Century High School where I participated in trapshooting. Missouri River Clay Target League (MRCTL) shaped me to be the person I am today.

In June of 2022, I was one of three recipients of the Evan Grove Scholarship. Although we did not go to the same school, Evan was a fellow trap shooter. I did not know him well, but I have come to know his parents, Eric and Jen. In memorial of their son, Eric and Jen created a scholarship fund for MRCTL participants. It is awarded to a high school senior or trade school attendee who participates in at least two seasons of North Dakota High School Clay Target League competition for any of the six Bismarck-Mandan high schools that are a part of MRCTL.

I participated in MRCTL from the spring of 2018 to the spring of 2022. I have learned many lessons that apply to trapshooting as a sport, but also life. One of the biggest lessons I have learned is the importance of supporting our family. Family in itself has many different definitions. Family can include both biological and chosen. Everyone in MRCTL is part of my chosen family. They have supported me through good and bad seasons. MRCTL has supported me and others who are part of the MRCTL family. When Evan tragically passed away, everyone in the MRCTL family rallied around the Grove's and loved on them. The support given by everyone in MRCTL is beyond describable.

When Eric and Jen created the scholarship in Evan's memory, they decided to support those who supported them. I remember going to Sunday league weeks and there being a table with a jar for donations. They had snacks and drinks available for those who donated as a small token of appreciation. In addition, the scholarship fund was able to sell ice cream treats at the North Dakota Trapshooting Association's State Tournament in July of 2022. Without the generosity of people supporting the scholarship through small events like this, the Evan Grove Scholarship would not be thriving as much as it is. Although small events are enough to keep the scholarship alive, it would not exist without large charitable donations.

HB 1343 would negatively impact the Evan Grove Scholarship. People will be less likely to donate large amounts of money because although some people donate out of kindness, others donate to obtain a tax credit. According to HB 1343, Section 1, a. the purpose of the charitable gift is to provide a scholarship, this would not be possible. It would inevitably cause the scholarship to struggle and be more difficult to support MRCTL participants.

Seeing how much effort has gone into the creation of this scholarship, it would be disheartening to see it struggle or worse yet, cease to exist. As someone who has received a scholarship that would be impacted by HB 1343, I urge you as legislators to consider all of the positive impacts scholarships have on their recipients, and more relevantly the impact donors have on the longevity of scholarships and the memories behind them.

With Regards,

Aurora Zainhofsky

To Whom It May Concern about HB 1343,

As parents of a recipient of a scholarship, we feel this will have a negative impact for future recipients. This bill will limit the growth potential of sustainability for scholarship funds already in place and deter other scholarships from being established. Donations of any kind help keep the scholarships going and many rely on the large donations that are given by others who rely on the tax exemption. The small day to day fundraisers is great for growth but are not sustainable for longevity of any fund. As a small business owner, I know that small day to day projects pay the bills but it the large projects that create the legacy. By enacting this bill, you will be eliminating the large growth funds needed.

Sadly, we have two different families that we personally know that have set up scholarships in the honor of the school aged child. To help keep the memory of the child alive, they have chosen to make it more meaningful and direct the scholarship toward activities that their children were passionate about. Which should be the choice of the scholarship maker. We as parents of one of these scholarship recipients, we would like to see your vote in opposition of HB1343. Help us keep the growth moving forward for future generations to benefit.

Sincerely,

Blaine and Sarah Zainhofsky

Representative Craig Headland House Finance and Taxation Committee

HB 1343, Version 23.0846.01000 Monday, January 23, 2023 11:00am, Room 327E

In Opposition

My name is Christina Tosseth and I am testifying against HB 1343.

My daughter Jaide Tosseth died unexpectedly on October 16, 2016 in a tragic accident while she was 14 years old. She just started as a freshman at Legacy High School. She loved playing violin in the orchestra, cheerleading, and had just completed earning the Silver Award in Girl Scouts. The Silver Award is the highest award for Girl Scouts to earn at her level.

My husband and I were fortunate enough to be able to set up a memorial scholarship in her name. There are requirements in the scholarship to be awarded to a female student that attends Legacy High School that share similar passions as Jaide in her honor. Jaide's life ended before she could fully experience High School and college. Therefore, the requirements are not very stringent, because we wanted to give an opportunity for someone to experience college that may not have had the opportunity otherwise. They also allow a piece of our daughter to move forward in time and make a difference for others since she is no longer here to do it herself. The requirement of being a Legacy High School student is to show our appreciation to the Legacy High School community who were very supportive to our family and Jaide's friends during this most difficult time.

I am against this bill for 2 main reasons. First, the requirements are thoughtfully considered and have meaning for so many reasons. It is my belief that if people are not able to use donations to the scholarship fund as a charitable gift for tax credit, these scholarships will dissolve. Donations are hard to obtain already and without the tax credit, many people may not be willing to donate as much or not at all. We have lost so much already and would hate to see these opportunities be lost for others.

Secondly, the fiscal impact cannot be determined. Why take away something that directly benefits/impacts many students who may not have the opportunity to further their education when you do not have the facts to support the impact of removing the tax credit?

Again, I am against HB 1343 due to the lack of information on the financial impact it will have and the possible loss of these important scholarships that memorialize and honor the loved one we have lost.

Christina Tosseth

Jaide's Mom

cmtosseth78@gmail.com

Jaide's Obituary – <u>https://www.eastgatefuneral.com/obituaries/3947386</u>

Jaide's Scholarship page - https://bpsfoundation.com/project/jaide-tosseth-memorial-scholarship/

One example of Legacy Community Support - <u>https://www.kxnet.com/news/neighbors-turn-house-lights-red-for-jaide-tosseth/</u>

# Testimony

# House Bill 1343

# Finance and Taxation Committee

# January 23, 2023

# Evan Grove Scholarship Fund

Chairman Headland and members of the Finance and Taxation Committee, my name is Joshua Entzel Jr, and I am a 2022 recipient of the Evan Grove Scholarship. I am in opposition to House Bill 1343 which limits tax credits for charitable gifts to scholarships like the Evan Grove Scholarship Fund.

The Evan Grove Scholarship has provided me the ability to pursue becoming an electrician. With the help of this scholarship, I will be able to work less during my time in college and focus on my grades and degree. To start adulthood off on the right foot my parents have had me save money to pay my own way through college and instill that hard work has results. By paying for my college experience, I will value my education and success more. My goal is to keep my student loan debt to a minimum so I can focus on my career and future versus paying off college loans, and thanks to scholarships like this one it makes it possible for myself and many other students to do the same. Everyone should have the ability to pursue higher education whether it be a simple 2 year degree or a 10 year one. This scholarship provides me with my dream of being an electrician. Allowing me to pursue a growing field of hard working men and women of America.

I would like to see the tax credits continue to be allowed for individuals to give charitably to the causes such as this scholarship.

I urge you to place a do NOT pass recommendation on this bill.

Thank you for your consideration.