

2025 HOUSE FINANCE AND TAXATION

HB 1244

2025 HOUSE STANDING COMMITTEE MINUTES

Finance and Taxation Committee Room JW327E, State Capitol

HB 1244
1/21/2025

Relating to a home education income tax credit for qualified educational expenses; and to provide an effective date.
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11:00 a.m. Chairman Headland opened the hearing.

Members Present: Chairman Headland, Representatives Anderson, Dockter, Dressler, Foss, Grueneich, Ista, Motschenbacher, Nehring, Olson, Steiner, Toman
Members Absent: Vice Chairman Hagert, Representative Porter

Discussion Topics:

- Per pupil payments
- Tax credit per child
- Legal guardianship
- Annual cost
- Associated regulation

11:00 a.m. Representative Schatz, District 39, ND Legislative Assembly, introduced the bill.

11:04 a.m. Joy Ankenbauer, home educator, testified in favor and submitted testimony #30382.

11:13 a.m. Chairman Headland closed the hearing.

Additional written testimony:

Bobby Kubas submitted testimony in opposition #29976.

Mark Jorritsma submitted testimony in favor #29991.

Aimee Copas, Executive Director, NDCEL, submitted testimony in opposition #30220.

Nick Archuleta, President, ND United, submitted testimony in opposition #30300.

Roben Anderson submitted testimony in favor #30317.

Theresa Deckert, Lobbyist for ND Home School Association submitted testimony in favor #30379.

Kristy Rose submitted neutral testimony #30384.

Amy De Kok, Executive Director, ND School Boards Association, submitted testimony in opposition #30431.

Cam Leedahl submitted testimony in favor #30433.

Miller Ferrie, home educator and retired teacher, submitted testimony in favor #30437.

11:16 a.m. Chairman Headland adjourned the meeting.

Janae Pinks, Committee Clerk

Mr. or Madam Chairman, and members of the committee, my name is Joy Ankenbauer. I am from the Kenmare/Bowbells area, and I have been home educating my four children for the last 15 years. I have a ND teacher's license and taught in the public school system before teaching my own children.

I heartily recommend a DO PASS on House Bill 1244. The tax credit for materials, books, and other homeschooling tools would help many home educators. I am just about done home educating my kids, so this bill is probably of little benefit to me, but it would benefit my younger sister, who is just starting to homeschool her 1st grader. It would also benefit many other home schooling families.

I like the bill as written, as a simple tax credit. If this bill were to add regulations other than the required documentation in order to receive the tax credit, then the bill would be of little use. Generally, home schoolers value their freedoms greatly.

North Dakota is already towards the upper end of regulation in the home school space. There are thirty-four states with less stringent regulations, four states with significantly higher regulations, and eleven states with comparable regulations. (Source: <https://hslida.org/legal/>)

Home school students usually receive a high quality education. The homeschool average scores, in every area, are consistently higher than that of public schools. Home education is a very good thing, and we should find any and every way to support and encourage home education.

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This bill sounds great for the homeschool community and only the homeschool community. I am in opposition to this bill the way it is written. This bill creates winners and losers. I believe the tax credit should be expanded to all North Dakota families. The credit should include any tuition to private schools as well as any educational expenses incurred by any parents regardless of where their children attend school, either at home, public, or private. This would also solve the “school choice” debate as well, in my opinion. The bill should include all, or none. I understand the state of North Dakota funds about 3/4ths of the total cost educating one student at public institutions. I assume this bill was written to give back something to the homeschool community for educating their own children on their own dollar.

Thank you to the sponsors for trying to help the homeschool families. My wife and I are homeschooling parents. This bill sounds great for us. More money in our pocket. Who could say “no” to that, however; this bill is only good for homeschool families and should not pass without amending the text to include all North Dakota families, and to keep from the North Dakota government from creating winners and losers. Homeschooling is a choice.



Testimony in Support of House Bill 1244

Mark Jorritsma, Executive Director
North Dakota Family Alliance Legislative Action
January 22, 2025

Dear Chairman Headland and honorable members of the House Finance and Tax Committee,

My name is Mark Jorritsma and I am the Executive Director of North Dakota Family Alliance Legislative Action. I am testifying on behalf of our organization in support of House Bill 1244 and respectfully request that you render a "DO PASS" on this bill.

Home education, or home schooling if you will, has a lot of positive attributes. It is a very effective and efficient way to educate one's children, while at the same time instilling family values in a manner not always possible in public school settings. Secondly, there are very remote parts of North Dakota where the nearest public school may be quite a distance from a student's home, which can create significant problems, particularly considering our winter weather. Finally, parents understand the different learning styles of each of their children, and they are frankly best equipped to educate them.

On a personal note, our family saw all these benefits firsthand. We chose to homeschool our children for a number of years, while my wife paused her career. Did it represent a financial burden to us? Absolutely. And while we would do it again in a heartbeat, the financial ramifications were significant for our family. It would have been a great help to have supplemental funding for homeschool expenses during these years, as proposed in this bill.

Our organization strongly supports this bill, but we believe there are a couple of points that could use additional clarification. First, it states that the tax credit would be \$10,000. We are unsure where this number comes from or what its basis is. Clarification of this might help with passage of the bill.

Secondly, the bill states that Qualified Educational Expenses are, "items used directly for home education". Our question is whether some department or agency will require approval of these expenses. It may be helpful to explicitly specify this in the bill, rather than put this burden on

the Tax Commissioner to determine the best course of action when designing acceptable tax credit parameters.

As stated above, North Dakota Family Alliance Legislative Action is strongly supportive of this bill. We also believe the bill would be a building block that is consistent with Governor Armstrong's push for educational choice. For all these reasons, North Dakota Family Alliance Legislative Action asks that you please render a "DO PASS" on House Bill 1244. Thank you for the opportunity to provide this testimony, and feel free to contact us if you have any questions.

Mark Jorritsma
Executive Director
North Dakota Family Alliance Legislative Action



1 Chairperson and Members of the Committee,

2 Thank you for the opportunity to provide testimony in opposition to House Bill No. 1244, which
3 proposes to establish an income tax credit for home school parents of up to \$10,000 per child.

4 While we recognize and respect the right of parents to choose the educational path that best suits
5 their children, we strongly believe that public tax dollars should be awarded only when there is a
6 rational method of accountability and fiscal transparency in place. This bill lacks the necessary
7 oversight mechanisms to ensure that taxpayer funds are being utilized effectively and in
8 alignment with state educational standards.

9 North Dakota already has some of the most relaxed home school laws in the nation among states
10 with compulsory attendance requirements. Currently, home-educated students in our state are
11 subject to minimal regulatory oversight, with limited reporting requirements and no standardized
12 assessment mandates. Unlike public schools, which are subject to rigorous accountability
13 measures and financial audits, home school programs operate with considerable autonomy.
14 Granting a tax credit of up to \$10,000 per qualifying child without sufficient checks and balances
15 introduces significant concerns regarding fiscal responsibility and educational quality.

16 The absence of clear accountability measures raises critical questions:

- 17 • How will the state ensure that the claimed educational expenses are legitimate and
- 18 directly tied to student learning outcomes?
- 19 • Without a standardized evaluation process, how can we verify that home-schooled
- 20 students are meeting essential academic benchmarks?
- 21 • What mechanisms will be in place to prevent potential misuse or abuse of taxpayer
- 22 dollars?

23 Public education institutions operate under stringent guidelines to ensure equitable access,
24 quality instruction, and financial transparency. By extending significant tax credits to home
25 education without similar accountability standards, we risk undermining the integrity of our
26 state’s education system and diverting critical resources away from investments in any other
27 constitutionally required services. Introducing new expenditures with costs to continue have a
28 fiscal consequence on each other budget.

29 We strongly believe that any financial support for educational alternatives must come with
30 robust oversight to protect taxpayer interests and ensure that all students receive a high-quality
31 education. Therefore, we respectfully urge the committee to oppose House Bill No. 1244 in its
32 current form and instead consider measures that prioritize accountability, transparency, and the
33 best interests of all North Dakota students.

34 Thank you for your time and consideration.

35



Great Public Schools

Great Public Service

**Testimony Before the House Finance and Taxation Committee
HB 1244
Tuesday, January 21, 2025**

Chairman Headland and members of the Committee, for the record, my name is Nick Archuleta, and I am the president of North Dakota United. I rise today in opposition to HB 1244 and urge the Committee to render a ***do not pass*** recommendation on this proposed legislation.

Chairman Headland, ND United has always believed that parents should absolutely be the final arbiters of where their children are educated. So, our opposition to HB 1244 and the tax deductions it calls for are in no way “anti-homeschooling.” Our opposition is rooted in accountability and our belief that while we have choices where our children are educated, the state should not be paying for those choices either directly or indirectly, which is clearly the intent of HB 1244.

As it relates to accountability, Mr. Chairman and members of the Committee, North Dakota has some of the least rigorous requirements governing home schooling in the nation. And that is a fact that I am sure pleases the families of the 5500 plus students who avail themselves of this option in our state. In contrast, locally elected school boards are held accountable for every taxpayer dime that comes into their school districts and only expend those monies for the purposes for which they were allocated. Additionally, public schools must meet accreditation standards while homeschools do not. While Section 1 of HB 1244 does list some of what may be considered qualified educational

expenses, it does not provide minimum requirements for quality of those educational tools.

Mr. Chairman, while we acknowledge that homeschooling is a desirable choice for some students, we also recognize that there are wide gaps in what homeschools are required to report to the state and what public schools are required to report relative to the quality of curriculum and the educational progress of the student. By allowing an up to \$10,000 tax credit per eligible homeschooled child without meaningful reporting and oversight may result in the misuse of taxpayer dollars. For these reasons, Chairman Headland and members of the Committee, I urge a do not pass recommendation for HB 1244.

Re: Support of HB1244

Chairman Headland, Vice Chairman Hagert, and Members of the House Finance and Taxation Committee,

I ask that you support HB 1244, the bill that relates to tax credits for home educators. Those of use who home educate our children do so for many different reasons. North Dakota's history with home education is young, I ask that you help the progress of home education in the state and recommend the bill to the House Floor as a "Do Pass".

Thank you for your time and consideration.

Sincerely,

Roben & Paige Anderson
Home Educators of 2 12-year-olds
West Fargo, ND



North Dakota Home School Association

Serving Home Educators since 1985

HB 1244
Yes

Chairman Headland and Members of the House Taxation and Finance Committee,

I am writing on behalf of the North Dakota Home School Association (NDHSA) expressing support for HB 1244. There have been bills similar to this in the last few sessions. Our Association has never requested that a bill be brought forward extending financial aid to home educators but in this day and age of a tight economy coupled with a growing nationwide push for school choice bills we feel it necessary to weigh in.

Home schooling can present a financial hardship to families through the loss of one income as a parent moves into fulltime educating plus the expense of curricula and technological support. These same families save ND taxpayers lots of money as they take on the job of educating their own children. A quick bit of math using my own family as an example. I have 4 children whom I home educated K - 12. At the current state per pupil investment I saved the state of ND \$542,360 by educating them myself- you are welcome!

The NDHSA supports tax credits but we do not support including homeschooling into an Educational Savings Account Bill (ESA). A tax credit is keeping some of your own hard earned dollars where ESA's are using my neighbors dollars to educate my own child. We are fundamentally opposed to that.

Our organization does question the dollar amount of \$10,000 per student which seems excessive. Home education curriculum is not that expensive and even enrolling in an online academy would be less dollars

Homeschooling students in North Dakota are thriving. Studies show they are more civically involved than the average person. These graduates are small business owners, managers, military members, city and county commissioners and even a ND state Representative. Homeschooling has proven to produce solid citizens for our state .

Please give HB1244 a do pass.

Sincerely,

**Theresa Deckert 701-662-4790
Legislative Liaison/Lobbyist
North Dakota Home School Association**

Kristy Rose
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North Dakota Legislature
69th Assembly
Bismarck, ND

1/20/2025

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



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HB 1244
Testimony of Amy De Kok
House Finance & Taxation
January 21, 2025

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.

Testimony in support of HB 1244: Home Education Income Tax Credit

To the members of the House Finance and Taxation Committee:

I am Cam Leedahl, long-time North Dakota homeschool advocate. My husband and I have three successful homeschool graduates and we are the grandparents of home educated children in North Dakota.

Homeschooling taxpayers pay for their own child's education and additionally help pay for a government school education system. While this is a burden that homeschooling parents have chosen to bear for the belief that their child is served better with home education, it is difficult to have to also pay towards the education of other children in the government schools.

Double payments.

A tax credit would allow for the homeschooling parent to KEEP their OWN money to help pay for their own family's education expenses, money that would otherwise go towards other people's children to be educated. This is money that never enters the government coffers.

A tax credit makes much more sense than vouchers and other programs that use government funds to pay for educational expenses of children not in a government school.

Tax credits are a "keep your own money" option that supports the education of a child: the parent's own child.

The rub will be the burden on the tax commissioner who would determine that manner and form that would ensure that the child is "qualified" and which education expenses are "qualified". I would encourage that the North Dakota Home School Association be contacted for advice before implementing this portion of the bill.

I urge you to give this bill a "DO PASS".

Mr. Chairman and Members of the Committee,

I appreciate the opportunity to voice my support of the tax credit for home schooling families. I took an 18-year break from public education when our son was born in 1989. We home schooled him from pre-K through grade 12. Though the Lord faithfully provided all our needs, our family experienced some lean years financially, and a tax credit would have been helpful. May the Lord lead you in every decision as you seek to serve the citizens of North Dakota under His guiding hand.

Gratefully,

Miller Ferrie; Leith, ND

2025 HOUSE STANDING COMMITTEE MINUTES

Finance and Taxation Committee Room JW327E, State Capitol

HB 1244
1/22/2025

Relating to a home education income tax credit for qualified educational expenses; and to provide an effective date.
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2:45 p.m. Chairman Headland opened the hearing.

Members Present: Chairman Headland, Vice Chairman Hagert, Representatives Anderson, Dockter, Dressler, Foss, Grueneich, Ista, Motschenbacher, Nehring, Olson, Steiner, Toman, Porter

Discussion Topics:

- Associated cost
- Estimated scope of use
- Suggested amendment

2:53 p.m. Representative Dockter moved to amend LC #25.0405.02001.

2:53 p.m. Representative Steiner seconded the motion.

2:55 p.m. Voice vote - motion passed.

2:55 p.m. Representative Dockter moved a Do Pass as Amended.

2:59 p.m. Representative Porter seconded the motion.

Representatives	Vote
Representative Craig Headland	N
Representative Jared Hagert	N
Representative Dick Anderson	N
Representative Jason Dockter	Y
Representative Ty Dressler	Y
Representative Jim Grueneich	N
Representative Mike Motschenbacher	Y
Representative Dennis Nehring	Y
Representative Jeremy Olson	Y
Representative Todd Porter	Y
Representative Vicky Steiner	Y
Representative Nathan Toman	Y
Representative Austin Foss	N
Representative Zachary Foss	N

House Finance and Taxation

Committee HB 1244

01/22/2025

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2:57 p.m. Motion passed 8-6-0.

2:57 p.m. Representative Dockter will carry the bill.

2:57 p.m. Chairman Headland closed the hearing.

Janae Pinks, Committee Clerk

January 22, 2025

925 1/22/25
1 of 2

Sixty-ninth
Legislative Assembly
of North Dakota

PROPOSED AMENDMENTS TO

HOUSE BILL NO. 1244

Introduced by

Representatives Schatz, Henderson, Hendrix, Hoverson, D. Johnston, Marschall

Senators Enget, Powers

1 A BILL for an Act to create and enact a new section to chapter 57-38 and a new subdivision to
2 subsection 7 of section 57-38-30.3 of the North Dakota Century Code, relating to a home
3 education income tax credit for qualified educational expenses; and to provide an effective date.

4 **BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF NORTH DAKOTA:**

5 **SECTION 1.** A new section to chapter 57-38 of the North Dakota Century Code is created
6 and enacted as follows:

7 **Home education income tax credit for qualified educational expenses.**

- 8 1. A taxpayer is allowed a credit against the tax imposed under section 57-38-30.3 in the
9 amount of qualified educational expenses paid by the taxpayer for each qualifying
10 child during the taxable year.
- 11 2. The amount of the credit under this section is limited to ~~ten~~one thousand dollars per
12 qualifying child per taxable year. In the case of a married individual filing a separate
13 return, the credit under this section is limited to five ~~thousand~~hundred dollars per
14 qualifying child per taxable year.
- 15 3. For purposes of this section:
- 16 a. "Dependent" has the same meaning it has for federal income tax purposes.
- 17 b. "Qualified educational expenses" means the amount expended for each
18 qualifying child for items used directly for home education of the qualifying child,
19 including books, tuition, supplementary materials, computers or similar electronic

1 devices, accessories for computers or similar electronic devices, and computer
2 software, applications, or subscriptions.

3 c. "Qualifying child" means a student who is a dependent of the taxpayer, received
4 home education under chapter 15.1-23 during the taxable year, and was under
5 the age of nineteen at the end of the taxable year.

6 4. The credit under this section may not exceed the taxpayer's liability as determined
7 under this chapter for the taxable year.

8 5. To receive the tax credit provided under this section, a taxpayer shall claim the credit
9 in the form and manner prescribed by the tax commissioner.

10 **SECTION 2.** A new subdivision to subsection 7 of section 57-38-30.3 of the North Dakota
11 Century Code is created and enacted as follows:

12 Home education income tax credit for qualified educational expenses under
13 section 1 of this Act.

14 **SECTION 3. EFFECTIVE DATE.** This Act is effective for taxable years beginning after
15 December 31, 2024.

**REPORT OF STANDING COMMITTEE
HB 1244**

Finance and Taxation Committee (Rep. Headland, Chairman) recommends **AMENDMENTS (25.0405.02001)** and when so amended, recommends **DO PASS** (8 YEAS, 6 NAYS, 0 ABSENT AND NOT VOTING). HB 1244 was placed on the Sixth order on the calendar.

2025 SENATE FINANCE AND TAXATION

HB 1244

2025 SENATE STANDING COMMITTEE MINUTES

Finance and Taxation Committee Fort Totten Room, State Capitol

HB 1244
2/17/2025

Relating to a home education income tax credit for qualified educational expenses; and to provide an effective date.

10:00 a.m. Chairman Weber opened the hearing.

Members present: Chairman Weber, Vice Chairman Rummel, Senator Marcellais, Senator Patten, Senator Powers, Senator Walen

Discussion Topics:

- Tuition application to home education
- Quantity of individuals paying income tax
- Tax cap compared to tax refund on educational expenses

10:01 a.m. Representative Schatz, District 39, introduced HB 1244 and testified in favor.

10:04 a.m. Chairman Weber closed the hearing.

10:11 a.m. Senator Walen moved Amendment to change Page 2 Line 4 of HB 1244 from "may not exceed" to "may be refunded".

10:12 a.m. Senator Powers seconded the motion.

10:13 a.m. Matt Peyerl, Auditor, Office of ND Tax Commissioner, testified neutral.

10:15 a.m. Senator Walen withdrew motion.

10:15 a.m. Senator Powers withdrew second.

Additional written testimony:

Mark Jorritsma, Executive Director, North Dakota Family Alliance Legislative Action, submitted written testimony in favor #37779.

David Tamisiea, Executive Director, North Dakota Catholic Conference, submitted written testimony in favor #37782.

Amy De Kok, Executive Director, ND School Boards Association, submitted written testimony in opposition #37815.

10:15 a.m. Chairman Weber closed the hearing.

Chance Anderson, Committee Clerk



Testimony in Support of House Bill 1244

Mark Jorritsma, Executive Director
North Dakota Family Alliance Legislative Action
February 17, 2025

Dear Chairman Weber and honorable members of the Senate Finance and Tax Committee,

My name is Mark Jorritsma and I am the Executive Director of North Dakota Family Alliance Legislative Action. I am testifying on behalf of our organization in support of House Bill 1244 and respectfully request that you render a "DO PASS" on this bill.

Home education, or home schooling if you will, has a lot of positive attributes. It is a very effective and efficient way to educate one's children, while at the same time instilling family values in a manner not always possible in public school settings. Secondly, there are very remote parts of North Dakota where the nearest public school may be quite a distance from a student's home, which can create significant problems, particularly considering our winter weather. Finally, parents understand the different learning styles of each of their children, and they are frankly best equipped to educate them.

On a personal note, our family saw all these benefits firsthand. We chose to homeschool our children for a number of years, while my wife paused her career. Did it represent a financial burden to us? Absolutely. And while we would do it again in a heartbeat, the financial ramifications were significant for our family. It would have been a great help to have supplemental funding for homeschool expenses during these years, as proposed in this bill.

Our organization strongly supports this bill, but when it was first introduced, we believed there were a couple of points that could use additional clarification. First, it stated that the tax credit would be \$10,000. We were unsure where this number came from or what its basis was. The House Finance and Taxation Committee changed this amount to \$1,000, which seems more reasonable.

Secondly, the bill states that Qualified Educational Expenses are, "items used directly for home education". Our question is whether some department or agency will require approval of these expenses. It may be helpful to explicitly specify this in the bill, rather than put this burden on

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NORTH DAKOTA

Family Alliance LEGISLATIVE ACTION

the Tax Commissioner to determine the best course of action when designing acceptable tax credit parameters.

As stated above, North Dakota Family Alliance Legislative Action is strongly supportive of this bill. We also believe the bill would be a building block that is consistent with Governor Armstrong's push for educational choice. For all these reasons, North Dakota Family Alliance Legislative Action asks that you please render a "DO PASS" on House Bill 1244. Thank you for the opportunity to provide this testimony, and feel free to contact us if you have any questions.

Mark Jorritsma
Executive Director
North Dakota Family Alliance Legislative Action



*Representing the Diocese of Fargo
and the Diocese of Bismarck*

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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.



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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.

2025 SENATE STANDING COMMITTEE MINUTES

Finance and Taxation Committee Fort Totten Room, State Capitol

HB 1244
2/19/2025

Relating to a home education income tax credit for qualified educational expenses; and to provide an effective date.

9:27 a.m. Chairman Weber opened the hearing.

Members present: Chairman Weber, Vice Chairman Rummel, Senator Marcellais, Senator Patten, Senator Powers, Senator Walen

Discussion Topics:

- Quantity of individuals to qualify for tax credit
- Refundable credit and gifting laws
- Educational savings accounts

9:29 a.m. Senator Walen moved a Do Pass.

9:29 a.m. Senator Powers seconded the motion.

Senators	Vote
Senator Mark F. Weber	N
Senator Dean Rummel	N
Senator Richard Marcellais	N
Senator Dale Patten	N
Senator Michelle Powers	Y
Senator Chuck Walen	Y

Motion failed 2-4-0.

9:34 a.m. Senator Patten moved a Do Not Pass.

9:34 a.m. Senator Rummel seconded the motion.

Senators	Vote
Senator Mark F. Weber	Y
Senator Dean Rummel	Y
Senator Richard Marcellais	Y
Senator Dale Patten	Y
Senator Michelle Powers	N
Senator Chuck Walen	Y

Motion passed 5-1-0.

Senator Patten will carry the bill.

Senate Finance and Taxation Committee
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9:35 a.m. Chairman Weber closed the hearing.

Chance Anderson, Committee Clerk

**REPORT OF STANDING COMMITTEE
ENGROSSED HB 1244 ([25.0405.03000](#))**

Finance and Taxation Committee (Sen. Weber, Chairman) recommends **DO NOT PASS** (5 YEAS, 1 NAY, 0 ABSENT OR EXCUSED AND NOT VOTING). HB 1244 was placed on the Fourteenth order on the calendar. This bill does not affect workforce development.