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To: Senate Finance and Taxation Committee
From: Christopher Dodson, Executive Director
Subject: SB 2288 - Education Scholarship Tax Credit
Date: February 9, 2021

The North Dakota Catholic Conference supports Senate Bill 2288 as a way for North Dakota taxpayers to enhance a child's educational opportunities.

North Dakota already allows a tax credit for contributions to a nonpublic school or university. SB 2288 would provide an additional option for taxpayers who wish to help children through a scholarship granting organization (SGO).

Many states offer tax credits for contributions to an SGO. The SGOs, in turn, grants scholarships to the child's parents, usually focusing on children with special needs or from low-income families.

SB 2288 recognizes that every child is unique and that sometimes people want to contribute to a child's needs by focusing on the child, not the school.

Nonpublic schools strive to provide students in need with scholarships. Not all schools, however, can meet the demand or engage in the necessary fundraising. SGOs address this situation by focusing on the student, no matter where he or she may live or their situation.

SB 2288 could help families most in need, such as on our reservations. St. Anne's on the Turtle Mountain reservation was started because representatives of the tribe asked the Catholic church to open a school to address the needs of families in the community. A similar situation exists on the Standing Rock reservation. Children that attend the elementary Catholic school there have a much higher rate of high school graduation than other students. An SGO could help parents in those communities choose the best educational setting for their children.

The focus on the children is so fundamental that the North Dakota Catholic Conference would support SB 2288 even if there were no Catholic schools in North Dakota. SB 2288 is about the children, not the schools.

Please a **Do Pass** recommendation on SB 2288.