

NEVADA EDUCATIONAL CHOICE SCHOLARSHIP PROGRAM

NRS 388D.250 Short title. [Payroll tax statute](#), [Credit for donation statute](#) and [Beginning of NV Educational Choice Scholarship Program Statute](#) to [End of NV Educational Choice Scholarship Program Statute](#), inclusive, may be cited as the Nevada Educational Choice Scholarship Program.

NRS 388D.260 "Scholarship organization" defined. As used in [NV Educational Choice Scholarship Statute starts here](#) to [388D.280](#), inclusive, unless the context otherwise requires, "scholarship organization" means an organization in this State that meets the requirements set forth in [Requirements for Scholarship Organizations](#).

NRS 388D.270 Requirements for scholarship organization; grants provided by scholarship organization on behalf of pupils; records; regulations.

1. A scholarship organization must:

(a) Be exempt from taxation pursuant to section 501(c)(3) of the Internal Revenue Code, 26 U.S.C. § 501(c)(3).

(b) Not own or operate any school in this State, including, without limitation, a private school, which receives any grant money pursuant to the Nevada Educational Choice Scholarship Program.

(c) Accept donations from taxpayers and other persons and may also solicit and accept gifts and grants.

(d) Not expend more than 5 percent of the total amount of money accepted pursuant to paragraph (c) to pay its administrative expenses.

(e) Provide grants on behalf of pupils who are members of a household that has a household income which is not more than 300 percent of the federally designated level signifying poverty to allow those pupils to attend schools in this State chosen by the parents or legal guardians of those pupils, including, without limitation, private schools. The total amount of a grant provided by the scholarship organization on behalf of a pupil pursuant to this paragraph must not exceed \$7,755 for Fiscal Year 2015-2016.

(f) Not limit to a single school the schools for which it provides grants.

(g) Except as otherwise provided in paragraph (e), not limit to specific pupils the grants provided pursuant to that paragraph.

2. The maximum amount of a grant provided by the scholarship organization pursuant to paragraph (e) of subsection 1 must be adjusted on July 1 of each year for the fiscal year beginning that day and ending June 30 in a rounded dollar amount corresponding to the percentage of increase in the Consumer Price Index (All Items) published by the United States Department of Labor for the preceding calendar year. On May 1 of each year, the Department of Education shall determine the amount of increase required by this subsection, establish the adjusted amounts to take effect on July 1 of that year and notify each scholarship organization of the adjusted amounts. The Department of Education shall also post the adjusted amounts on its Internet website.

3. A grant provided on behalf of a pupil pursuant to subsection 1 must be paid directly to the school chosen by the parent or legal guardian of the pupil.

4. A scholarship organization shall provide each taxpayer and other person who makes a donation, gift or grant of money to the scholarship organization pursuant to paragraph (c) of subsection 1 with an affidavit, signed under penalty of perjury, which includes, without limitation:

(a) A statement that the scholarship organization satisfies the requirements set forth in subsection 1; and

(b) The total amount of the donation, gift or grant made to the scholarship organization.

5. Each school in which a pupil is enrolled for whom a grant is provided by a scholarship organization shall maintain a record of the academic progress of the pupil. The record must be maintained in such a manner that the information may be aggregated and reported for all such pupils if reporting is required by the regulations of the Department of Education.

6. The Department of Education:

(a) Shall adopt regulations prescribing the contents of and procedures for applications for grants provided pursuant to subsection 1.

(b) May adopt such other regulations as the Department determines necessary to carry out the provisions of this section.

7. As used in this section, "private school" has the meaning ascribed to it in [Private School defined](#).

NRS 388D.280 Submission of report to Department of Education required. A scholarship organization which receives a donation, gift or grant of money described in [Description of a gift of money](#) shall report to the Department of Education, on or before January 31 of each year, on a form prescribed by the Department:

1. The name, address and contact information of the scholarship organization;

2. The total number of such donations, gifts and grants received by the scholarship organization during the immediately preceding calendar year;

3. The total dollar amount of such donations, gifts and grants received during the immediately preceding calendar year;

4. The total number of pupils for whom the scholarship organization made grants during the immediately preceding calendar year pursuant to [The number of students awarded scholarships](#);

5. The total dollar amount of such grants made during the immediately preceding calendar year; and

6. For each school for which such a grant was made during the immediately preceding calendar year:

(a) The name and address of the school;

(b) The number of pupils enrolled in the school for whom such a grant was made; and

(c) The total dollar amount of such grants provided for pupils enrolled in the school.