

**APPROVED REGULATION OF THE
DEPARTMENT OF EDUCATION**

LCB File No. R018-26

Filed September 24, 2026

EXPLANATION – Matter in *italics* is new; matter in brackets ~~[omitted material]~~ is material to be omitted.

AUTHORITY: §§ 1 and 2, NRS 388D.270, 388D.294 and 388D.296.

A REGULATION relating to education; revising provisions governing the tracking and reporting of information for the Nevada Educational Choice Scholarship Program; repealing certain duplicative regulations; and providing other matters properly relating thereto.

Legislative Counsel’s Digest:

Existing law creates the Nevada Educational Choice Scholarship Program to provide grants of money on behalf of certain pupils to pay for tuition and other expenses relating to attendance at certain schools, including, without limitation, private schools. (NRS 388D.250) Under the Program, each school that receives a grant of money on behalf of a pupil and each scholarship organization that awards such a grant are required to report certain information to the Department of Education. (NRS 388D.270, 388D.286, 388D.294, 388D.296) In addition, existing law requires the Department to adopt regulations establishing a method for schools to track the information required to be reported to the Department. (NRS 388D.294, 388D.296)

Existing law further requires the Superintendent of Public Instruction to prescribe a uniform program for the collection and maintenance of data concerning pupils. (NRS 385A.820) Existing regulations prescribe certain methods for public schools and school districts to collect and maintain such data, including the use of a list of codes and symbols published by the Department and the maintenance of records relating to the enrollment and attendance of pupils. (NAC 387.163, 387.165, 387.171)

Section 1 of this regulation establishes requirements to carry out the tracking and reporting of information for the Nevada Educational Choice Scholarship Program. Specifically, **section 1** requires each school that receives a grant of money on behalf of a pupil to assign a unique identification number to the pupil. **Section 1** also requires such a school, upon enrollment of the pupil, to provide that number to each scholarship organization that awarded a grant on behalf of the pupil. **Section 1** further requires such a school to use the list of codes and symbols published by the Department and the master register of enrollment and attendance to track the information required to be reported to the Department.

Existing regulations governing the Nevada Educational Choice Scholarship Program include certain provisions relating to the operation of the Program. (NAC 388D.030-388D.080) During the 2025 Legislative Session, the Legislature enacted Senate Bill No. 460 (S.B. 460), which codified those provisions into the Nevada Revised Statutes. (Sections 31.2-31.7 of Senate

Bill No. 460, chapter 506, Statutes of Nevada 2025, at pages 3414-3416) **Section 2** of this regulation repeals those regulations that duplicate the provisions codified into statute by S.B. 460. **Section 2** also repeals: (1) provisions that require schools to submit information duplicative of information required to be reported by scholarship organizations under existing law; and (2) provisions requiring the Department to compile and submit certain reports.

Section 1. Chapter 388D of NAC is hereby amended by adding thereto a new section to read as follows:

Each school, including, without limitation, a registered private school, that receives a grant of money on behalf of a pupil pursuant to NRS 388D.270 shall:

- 1. Assign a unique identification number to each pupil on whose behalf the school receives a grant of money, which must remain consistent for that pupil;*
- 2. Upon enrollment of the pupil, provide the identification number assigned pursuant to subsection 1 to each scholarship organization that awarded a grant of money on behalf of the pupil for use in reporting information required by NRS 388D.286; and*
- 3. Use the list of codes and symbols published by the Department, as described in NAC 387.163, and the master register of enrollment and attendance described in NAC 387.171 to track the information that the school is required to report or provide to the Department pursuant to NRS 388D.294 and 388D.296.*

Sec. 2. NAC 388D.030, 388D.040, 388D.050, 388D.060, 388D.070, 388D.080 and 388D.120 are hereby repealed.

TEXT OF REPEALED SECTIONS

388D.030 Registration of scholarship organization to participate in Nevada

Educational Choice Scholarship Program. To participate in the Nevada Educational Choice Scholarship Program, a scholarship organization must register with the Department by providing:

1. On a form provided by the Superintendent of Public Instruction:
 - (a) The name, address and contact information of the scholarship organization; and
 - (b) If the scholarship organization uses a fiscal year other than July 1 to June 30, the period of the fiscal year used by the scholarship organization;
2. Evidence of an official declaration by the Internal Revenue Service that the scholarship organization qualifies as a tax-exempt organization pursuant to 26 U.S.C. § 501(c);
3. Confirmation that the scholarship organization is incorporated pursuant to chapter 82 of NRS;
4. A copy of the written procedures established pursuant to NAC 388D.080; and
5. An affidavit signed by the chief executive officer or president or chair of the board of directors of the scholarship organization under penalty of perjury stating that:
 - (a) No member of the board of directors or employee of the scholarship organization:
 - (1) Has declared bankruptcy within the 7 years immediately preceding the date on which the affidavit is submitted; or
 - (2) Has ever been convicted of a felony; and

(b) Neither the scholarship organization nor any member of the board of directors or employee thereof owns or operates a school in this State that receives grant money from the Nevada Educational Choice Scholarship Program.

388D.040 Information provided quarterly and annually to Department by registered scholarship organization; Department to compile and review information.

1. Each scholarship organization that is registered with the Department pursuant to NAC 388D.030 shall:

(a) By not later than October 15, January 15, March 15 and June 15 of each year, provide to the Department in a format prescribed by the Department an electronic list of each pupil on behalf of whom the scholarship organization awarded a grant pursuant to NRS 388D.270 for the previous quarter. The electronic list must include:

(1) Demographic information for each pupil, including the name, date of birth, grade level, gender and race or ethnicity of the pupil, whether the pupil has a disability, the household income of the pupil calculated pursuant to NAC 388D.080 and the name and address of the parent or guardian of the pupil;

(2) The amount of each grant provided on behalf of a pupil;

(3) The manner in which money from each grant has been used, including, without limitation:

(I) The name of each school that has received money from a grant;

(II) The tuition and fees charged by each such school; and

(III) Any portion of such money that has been used to pay for the transportation to and from the school; and

(4) The number of applications for a grant received by the scholarship organization for which a grant was not awarded and the reason that a grant was not awarded in each case.

(b) Annually submit to the Department the name of the school attended by each pupil on whose behalf a grant is provided during the school year immediately preceding the school year for which the grant is awarded or, if such a pupil was not enrolled in a school, whether the pupil was a homeschooled child, an opt-in child or was not required to attend school pursuant to NRS 392.040 for that school year.

2. The Department will annually:

(a) Compile the information submitted by each scholarship organization pursuant to subsection 1; and

(b) Review the information to determine whether to change the priority for awarding grants prescribed by NAC 388D.080 or to recommend legislation to revise the priority for awarding grants to the Legislature.

388D.050 Annual financial statement of registered scholarship organization; notice of ineligibility or ceasing to exist; disclosure of certain financial records. Each scholarship organization that is registered with the Department pursuant to NAC 388D.030 shall:

1. Not more than 180 days after the conclusion of the fiscal year of the scholarship organization, submit to the Department a copy of an audited or compiled financial statement of the scholarship organization prepared by an independent certified public accountant.

2. If the scholarship organization no longer meets the qualifications prescribed by law to participate in the Nevada Educational Choice Scholarship Program as a scholarship organization or ceases to exist, notify the Department of Education within 30 days. Upon receiving such

notification, the Department of Education will update the directory maintained pursuant to NAC 388D.070 and notify the Department of Taxation.

3. Within 72 hours after receiving notice from the Superintendent of Public Instruction or his or her designee, make any financial records of the scholarship organization or records concerning a pupil maintained by the scholarship organization available to the Superintendent or his or her designee for inspection during regular business hours.

388D.060 Notice to Department of Taxation of certain donations received by registered scholarship organization; maximum duration to carry forward donation.

1. A scholarship organization that is registered with the Department of Education pursuant to NAC 388D.030 shall notify the Department of Taxation in writing not more than 10 days after receiving a donation from a taxpayer pursuant to NRS 363A.139 or 363B.119, as applicable, of the amount of the donation.

2. Any donation received by a scholarship organization must not be carried forward for more than 5 years after the last day of the calendar year in which the donation is made.

388D.070 Department of Education to maintain directory of scholarship organizations on Internet website, submit quarterly list of scholarship organizations to Department of Taxation and submit annually summary of certain information. The Department of Education will:

1. Maintain on its Internet website a directory of each scholarship organization that is registered with the Department of Education pursuant to NAC 388D.030 and, by not later than September 30, December 30, March 30 and June 30 of each year, submit to the Department of Taxation a list of each such scholarship organization.

2. Not later than July 31 of each year, submit to the Governor, the State Board and the Director of the Legislative Counsel Bureau a summary of the information reported to the Department by each scholarship organization pursuant to NRS 388D.280.

388D.080 Application to receive grant from registered scholarship organization; responsibilities of organization; order of priority to award grants.

1. The parent or guardian of a pupil who meets the requirements to receive a grant pursuant to NRS 388D.270 may apply to a scholarship organization registered with the Department pursuant to NAC 388D.030 for such a grant. A scholarship organization may charge each family that applies for a grant on behalf of one or more children of the family an administrative fee of not more than \$25.

2. A scholarship organization shall:

(a) Establish written procedures that the scholarship organization will use to determine whether a pupil meets the requirements to receive a grant pursuant to NRS 388D.270 and to award grants on behalf of qualified pupils.

(b) Post the procedures established pursuant to paragraph (a) on an Internet website maintained by the scholarship organization and provide a written copy of the procedures with each application form.

(c) Provide an application form to be completed by an applicant for a grant. A scholarship organization may only award a grant on behalf of a pupil for whom a complete application is submitted but is not required to award a grant to a pupil solely because his or her application is complete.

(d) Verify annually that each pupil on behalf of whom the organization awards a grant is a member of a household that has a household income which is not more than 300 percent of the federally designated level signifying poverty. Such verification must:

(1) Use the most recent federal poverty guidelines published in the Federal Register by the United States Department of Health and Human Services; and

(2) Calculate household income based on the information reported in the application submitted on behalf of the pupil and in accordance with the most recent guidance established by the Food and Nutrition Service of the United States Department of Agriculture for determining eligibility of pupils for free and reduced-price meals.

3. A scholarship organization shall award grants on behalf of pupils in the following order of priority:

(a) A grant must be awarded for the current school year on behalf of a pupil for whom a completed application was received on or before the deadline for the submission of such applications by the scholarship organization and on whose behalf a grant was awarded for the immediately preceding school year before a grant is awarded on behalf of any other pupil.

(b) A grant must be awarded on behalf of a pupil for whom a completed application was received on or before the deadline for the submission of such applications by the scholarship organization and who is the sibling of a pupil on whose behalf a grant has been awarded for the current school year before a grant is awarded on behalf of other pupils.

(c) A grant must be awarded on behalf of a pupil who is not described in paragraph (a) or (b) in the order in which the completed application is received. If there are an insufficient number of grants available to award a grant on behalf of each pupil for whom a complete application was received on the same day:

(1) A grant must be awarded on behalf of a pupil who is a member of a household that has a lower household income before a grant is awarded on behalf of a pupil who is a member of a household that has a higher household income;

(2) If two or more applicants are members of households that have the same household income, a grant must be awarded on behalf of the pupil who is enrolled in a public school that has received a lower rating based on the most recent annual report of the statewide system of accountability for public schools before a grant is awarded on behalf of a pupil who is enrolled in a public school that has received higher ratings; and

(3) If two or more applicants are members of households that have the same household income and attend public schools that received the same rating based on the most recent annual report of the statewide system of accountability for public schools, grants must be awarded on behalf of pupils in this category on a random basis.

388D.120 Quarterly submission of electronic list of certain information; annual report of aggregate data.

1. By not later than October 15, January 15, March 15 and June 15 of each year, each school that is registered pursuant to NAC 388D.100 shall submit to the Department electronically a list of each pupil on behalf of whom the school received money from a grant for the previous quarter pursuant to NRS 388D.270. The electronic list must include, for each grant:

(a) Demographic information for each pupil on behalf of whom grant money is received, including the name, date of birth, grade level, gender and race or ethnicity of the pupil and the name and address of the parent or guardian of the pupil;

(b) The name of each scholarship organization that awarded a grant to the school on behalf of a pupil and the amount of each grant; and

(c) The manner in which money from each grant has been used, including, without limitation, any portion of such money that has been used to pay for:

- (1) Tuition and fees charged by the school; and
- (2) Transportation to and from the school.

2. The Department will collect the records of academic progress that each school that is registered pursuant to NAC 388D.100 is required to maintain pursuant to NRS 388D.270 and aggregate the information contained in the records. By not later than December 15 of each even-numbered year, the Department will submit a report containing the aggregated information to the Governor, the State Board and the Director of the Legislative Counsel Bureau. The Department will not report information in a manner that discloses personally identifiable information of a pupil.