

**PROPOSED REGULATION OF THE  
DEPARTMENT OF EDUCATION**

**LCB FILE NO. R018-26I**

**The following document is the initial draft regulation proposed  
by the agency submitted on 01/29/2026**

**NAC 388D.040 Information provided quarterly and annually to Department by registered scholarship organization; Department to compile and review information. (NRS 388D.270)**

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) **Whether the pupil received any other scholarships in addition to the grant;**

(4) 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

(5) 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

(1) 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; and

(2) **The last public school, if any, attended by each pupil on whose behalf a grant is provided.**

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.

(Added to NAC by Dep't of Education by R035-15, eff. 10-27-2015; A by R020-18, 8-30-2018) — (Substituted in revision for NAC 385.602)

**NAC 388D.060 Notice to Department of Taxation of certain donations received by registered scholarship organization; maximum duration to carry forward donation. (NRS 388D.270)**

1. A scholarship organization shall comply with the requirements regarding the notification of the Department of Taxation upon receiving a donation and the maximum duration to carry forward a donation prescribed by the provisions of NRS 388D.270 added by section 31.5 of Senate Bill No. 460.

~~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.~~

(Added to NAC by Dep't of Education by R035-15, eff. 10-27-2015) — (Substituted in revision for NAC 385.603)

**NAC 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. (NRS 388D.270)** 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. By not later than March 30 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](#).

(Added to NAC by Dep't of Education by R035-15, eff. 10-27-2015) — (Substituted in revision for NAC 385.6035)

3. By September 30 of each year, the Department shall publish an Annual Program Year Report summarizing the immediately preceding school year using submissions required by this chapter. Student and outcome tables shall be presented on a school-year basis. The report may include a reconciliation note describing how calendar-year donations reported pursuant to NRS 388D.280 relate to the school year.

**NAC 388D.080 Application to receive grant from registered scholarship organization; responsibilities of organization; order of priority to award grants. ([NRS 388D.270](#))**

~~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.~~

~~(e) 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.~~

(Added to NAC by Dep't of Education by R035-15, eff. 10-27-2015; A by R020-18, 8-30-2018) —

~~(Substituted in revision for NAC 385.6043)~~

1. A scholarship organization shall award grants in the order of priority prescribed by section 31.7 of Senate Bill No. 460, and shall not limit awards to a single school or to specific pupils except as permitted by NRS 388D.270.

**NAC 388D.120 Quarterly submission of electronic list of certain information; annual report of aggregate data. (NRS 388D.270)**

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.~~

**2. Annual Accountability reporting requirements are set forth in NAC 388D.140**

(Added to NAC by Dep't of Education by R035-15, eff. 10-27-2015; A by R020-18, 8-30-2018) —  
(Substituted in revision for NAC 385.6065)

**NAC 388D.XXX Annual Comprehensive Accountability Report (ACAR) Schools; due August 1.**

- 1) Each registered private school shall submit, by August 1 of each year, an annual report for each pupil who received funding pursuant to NRS 388D.270 during The immediately preceding school year, including:
  - a) Enrollment and withdrawal categories: total served; total not enrolled at year end; counts of expulsions with reason; voluntary withdrawals with stated reason; post-withdrawal destination (Nevada public school; Nevada private school; homeschooling; truant); and credit-deficient/failing in one or more core subjects;
  - b) Academic progress: grades and progress measures; disciplinary actions (suspensions, expulsions); and when available, a comparison to the prior school year;
  - c) Assessments: results for assessments required by NRS 390.105 or a permitted equivalent, and, for English learners, WIDA pursuant to NRS 390.810;
  - d) Disaggregation and privacy: reporting as applicable by grade, gender, race/ethnicity, disability status, and economic disadvantage in compliance with FERPA;
  - e) Certification: a statement under penalty of perjury signed by the owner, executive head, or chair of the governing body attesting that the submission is complete and accurate.
- 2) Submissions must comply with NAC 388D.155.  
(Authority: NRS 388D.270; NRS 390.105; NRS 390.810.)

**NAC 388D.XXX Data specifications; submission portal; corrections.**

- 1) The Department shall publish file specifications and operate an electronic portal for submissions required under this chapter. Specifications shall include fields for school\_year, quarter\_code, and, as applicable, calendar\_year. SGOs and registered private schools shall adhere to specifications and correct material errors within timelines established by the Department.

**NAC 388D.XXX Noncompliance; suspension or disqualification from Opportunity Scholarship funding.**

- 1) Upon determining that a registered private school fails to comply with reporting or assessment requirements

under this chapter or statute, the Department may suspend or disqualify the school from receiving Opportunity Scholarship funding for subsequent years, after notice and an opportunity to respond, consistent with applicable due-process requirements. Reinstatement may be requested upon demonstration of compliance.

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