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ASSEMBLY JOINT RESOLUTION NO. 4—ASSEMBLYMEN GOEDHART;  
COBB, GOICOECHEA, GRADY, GUSTAVSON, HAMBRICK,  
SETTELMAYER AND STEWART

MARCH 10, 2009

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Referred to Committee on Elections, Procedures, Ethics,  
and Constitutional Amendments

SUMMARY—Proposes to amend the Nevada Constitution to  
provide for tax rebates for certain eligible pupils who  
attend private schools. (BDR C-882)

FISCAL NOTE: Effect on Local Government: May have Fiscal Impact.  
Effect on the State: Yes.

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

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ASSEMBLY JOINT RESOLUTION—Proposing to amend the  
Nevada Constitution to provide for tax rebates for certain  
eligible pupils who attend private schools.

**Legislative Counsel’s Digest:**

1 The Nevada Constitution provides for a uniform system of common schools  
2 and provides for their support and maintenance by direct legislative appropriation  
3 from the general fund. (Nev. Const. Art. 11, §§ 2, 6) This resolution proposes to  
4 amend the Nevada Constitution to provide education tax rebates to parents or legal  
5 guardians of pupils enrolled in private schools of their choice in certain  
6 circumstances.

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1 RESOLVED BY THE ASSEMBLY AND SENATE OF THE STATE OF  
2 NEVADA, JOINTLY, That Section 2 of Article 11 of the Nevada  
3 Constitution be amended to read as follows:

4 ~~[Section]~~ *Sec. 2. 1.* The legislature shall provide for a  
5 uniform system of common schools, by which a school shall  
6 be established and maintained in each school district at least  
7 six months in every year, and any school district which shall  
8 allow instruction of a sectarian character therein may be  
9 deprived of its proportion of the interest of the public school  
10 fund during such neglect or infraction, and the legislature  
11 may pass such laws as will tend to secure a general



1 attendance of the children in each school district upon said  
2 public schools.

3 *2. In addition to establishing and maintaining common*  
4 *schools, the legislature shall establish a companion*  
5 *program of per pupil funding which provides an education*  
6 *tax rebate to parents or legal guardians of eligible pupils*  
7 *enrolled in the private school of their choice using a portion*  
8 *of the money that would otherwise be paid to a school*  
9 *district on behalf of that pupil. A parent or legal guardian*  
10 *may be eligible for an education tax rebate if the following*  
11 *criteria are satisfied:*

12 *(a) The pupil is a resident of this State;*

13 *(b) The pupil has not graduated from high school or*  
14 *otherwise received a high school diploma;*

15 *(c) The pupil has not attained the age of 21 years before*  
16 *the beginning of the school year or during the school year*  
17 *for which the education tax rebate is requested; and*

18 *(d) The private school in which the pupil is enrolled*  
19 *must be located in this State and licensed in accordance*  
20 *with applicable state law.*

21 *3. Notwithstanding any other provision of this*  
22 *Constitution or state statute to the contrary, the education*  
23 *tax rebate must, except as otherwise provided in this*  
24 *subsection, be equal to 75 percent of the basic support*  
25 *guarantee per pupil, as established by law for the current*  
26 *fiscal year for public schools for pupils in grades 1 to 12,*  
27 *inclusive. If the actual direct costs of attending the private*  
28 *school chosen by the parents or legal guardian of the pupil*  
29 *are less than the amount of the education tax rebate*  
30 *specified in this subsection, the amount of the education tax*  
31 *rebate must be reduced accordingly.*

32 *4. The education tax rebate is provided to the parents*  
33 *or legal guardians of eligible pupils for the purpose of*  
34 *enrolling the pupil in the private school of their choice. If*  
35 *the parents or legal guardian enroll the pupil in a licensed*  
36 *private sectarian school, the education tax rebate shall not*  
37 *be deemed to violate the provisions of sections 2 and 10 of*  
38 *this Article regarding sectarian instruction or purpose.*

39 *5. Except as the legislature may otherwise provide by*  
40 *law, the school district in which the pupil participating in*  
41 *the education tax rebate program attends school or the*  
42 *school district in which the pupil resides is not required to*  
43 *provide transportation for the pupil to attend the private*  
44 *school.*



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*6. The provisions of this article are self-executing, but the legislature may provide by law for procedures to facilitate the operation thereof, including, without limitation, procedures:*

*(a) Establishing the process for submitting an application for an education tax rebate, including proof of the age of the pupil; and*

*(b) Establishing appropriate safeguards to ensure that the education tax rebates which are provided are spent only as authorized by this section.*

*7. If any of the provisions of subsections 2 to 6, inclusive, or the application thereof to any person or circumstance is held invalid, the invalidity does not affect the provisions or application of subsections 2 to 6, inclusive, which can be given effect without the invalid provision or application, and to this end the provisions of subsections 2 to 6, inclusive, are declared to be severable.*

