



April 11, 2023

Senate Committee on Revenue and Economic Development
Chair, Senator Dina Neal

Re: SUPPORT for SB 394

Honorable Chair Neal and Committee Members,

Educate Nevada Now (“ENN”), powered by The Rogers Foundation, is a nonpartisan education policy organization focused on ensuring all students have the resources they need to be successful, regardless of their background or zip code. On behalf of ENN, thank you for the opportunity to provide comment in support of SB 394, a bill that will modernize our property tax structure to increase revenue for the State Education Fund.

Nevada’s Commission on School Funding recently issued a thorough report on how our state can finally achieve adequate and sustainable revenue to support our public schools. The report recommended the state revisit the combined rate of \$3.66 ad valorem rate cap, noting this statutory cap on property tax falls well below the constitutional cap.¹ The rate is antiquated and does not meet the needs of Nevada’s students. Further, the report identified adjustments to the school operating levy, currently at \$0.75 per \$100 assessed value.² SB 394 addresses both issues and represents an important first step in meeting the growing needs of our state.

We sincerely appreciate the Committee bringing forward this important bill and their commitment to Nevada students.

Respectfully,

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¹ Commission on School Funding Report, 28 (Nov. 2022), available at https://doe.nv.gov/uploadedFiles/ndedoenvgov/content/Boards_Commissions_Councils/Commission_on_School_Funding/CSF_Recommendations_2022.pdf.

² *Id.*