

## SUPPORT – AB400

Date: April 2, 2019  
To: Assembly Committee on Taxation  
Re: NSEA Support for AB400

The Nevada State Education Association represents teachers and education support professionals across the state. We believe every Nevada student deserves a high-quality public education.

**NSEA has consistently raised concerns about the chronic underfunding of public education in Nevada. We support AB400 as one step to help protect school funding by restricting certain tax breaks, including the Local School Support Tax.**

In February, hundreds of educators from across Nevada rallied under the banner of Red for Ed to draw attention to chronic underfunding of public education. Despite recent efforts, Nevada continues to rank near the bottom of states in most metrics. In the 2018 Quality Counts report from Education Week, Nevada ranked 47th in per-pupil funding and dead last in both class size and overall education quality.

Nevada needs to do better.

Corporate tax breaks are one area where Nevada's schools are losing an important source of funding. According to the Nevada controller's office, tax breaks used to attract Tesla and other corporate entities have cost Nevada public schools more than \$108 million in the past 2 years. The Storey County School District lost nearly \$70 million alone— a massive impact to a relatively small, financially struggling school district.

With so much attention on the issue of education funding during this session, AB400 is an important step toward standing up for our public schools and ensuring their adequate funding.