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GUIDANCE MEMORANDUM 25-09

TO: All Private Schools
All Scholarship-Granting Organizations

FROM: Dr. Steve Canavero, Interim Superintendent of Public Instruction 

DATE: September 25, 2025

SUBJECT: Updates Regarding Reporting and Accountability Requirements for Private Schools and Scholarship-Granting Organizations Utilizing Public Funds

BACKGROUND

The 83rd (2025) Session of the Nevada Legislature concluded on June 2, 2025; this memorandum serves to inform private schools and scholarship granting organizations of changes made by Senate Bill (SB) 460 and Assembly Bill (AB) 454, regarding the expansion of reporting and accountability mechanisms for students enrolled in a private school using public funds under the Nevada Educational Choice Scholarship Program, civil liabilities, and emergency operations.

OVERVIEW OF CHANGES FOR PRIVATE SCHOOLS AND SCHOLARSHIP-GRANTING ORGANIZATIONS

Opportunity Scholarship Funding and Requirements

The Nevada Educational Choice Scholarship Program (Opportunity Scholarship) is a tax credit program first introduced in 2015, wherein corporations may make private donations to scholarship-granting organizations (SGOs) which will directly reciprocate as a tax credit against their modified business tax liability. SGOs in turn provide K-12 private school scholarships for eligible low-income students. During the 2025 Session, multiple bills were proposed to expand or revise the tax credit program, school choice opportunities, and accountability mechanisms. Under SB460, the majority of reporting requirements previously contemplated in Nevada Administrative Code (NAC) 388D were transferred to statute to strengthen reporting and accountability mechanisms.

In the attached document “*SGO and Private School Reporting Requirements*”, a list of requirements and reports has been detailed for both private schools and SGOs. This document refers to all current statute, existing and amended during the 2025 Session, that apply to SGOs and private schools. For SGOs, the only new requirements not previously contemplated by NRS 388D or NAC 388D is the Annual Student Reporting, wherein SGOs must submit to the Department:

- The school attended by each student in the school year prior to receiving a grant from the SGO; if the student was not enrolled in a school, the student should be identified as homeschooled or opt-in (having not been required to attend school per NRS 392.040;

- The last public school, if any, attended by each pupil who received a grant from the SGO, who has received a grant from

While these requirements have been contemplated in a similar manner in NAC 388D.090, these provisions have been revised in statute and will require updates to the NAC. Private school reporting was expanded to include two annual reports: one, previously contemplated in NRS and NAC regarding the academic progress of students, and another regarding the enrollment and withdrawal of students during the school year.

The greatest change is the requirement that each private school ensure that all students receiving funding under the Opportunity Scholarship are administered each of the assessments required per NRS 390.105, or their equivalent norm-referenced national exam pursuant to NAC 388D.110(2), and WIDA testing for English learners per NRS 390.810. The school must then report to the Department the results of those assessments disaggregated by demographic information and compliant with FERPA.

Liability Protections

Under SB460, Sec 58.7, private school employees are deemed immune from both criminal and civil liability for actions taken in good faith to intervene in physical altercations, fights, or other incidents that pose an imminent risk to the safety of pupils, other school employees, and persons in proximity to the altercation, fight, or incident, provided the employee was acting within the course and scope of their employment and their role in maintaining order, discipline, or the safety of pupils, and the actions of the employee are consistent with federal, state, and local laws, in addition to the policies of the school employing the employee regarding safety and discipline, and that any harm caused by the intervention was not a result of willful or intentional misconduct, gross negligence, reckless misconduct, or a conscious, flagrant indifference to the rights or safety of the person harmed.

If such an intervention occurs, the employee must report the incident to school administration as soon as is practicable and in alignment with the policies and procedures of the school. Each school must maintain a record of such reports and use these records to assess the need for additional training, support, or policy adjustments to improve school safety practices.

Cardiopulmonary Resuscitation (CPR) and Emergency Operations Plans

Under AB454, Sec 5, the governing body of each private high school must establish a plan such that all coaches, managers, or athletic trainers in the school obtain training and certification in the administration of CPR; such personnel are further required to maintain current CPR certification in alignment with the plan.

AB454, Sec 8.7 requires that the emergency operations plan for each private school include a plan for immediately responding to an emergency involving the heart, including, without limitation, a person in cardiac arrest. To support this provision, it is recommended that the emergency operations plan development committee include a provider of health care who has specific skills, training, and experience in responding to medical emergencies involving the heart.

TIMELINE AND NEXT STEPS

All provisions discussed in this memo and its attachment, “*SGO and Private School Reporting Requirements*” went into effect on July 1, 2025. The Department will be hosting a regulatory workshop on Monday, October 20 to begin the process of revising and developing regulations related to private schools and SGOs. File specifications for these reports, a clear timeline for submissions, and a submission portal shall be developed, in coordination with reporting guidance and office hours available to SGOs and private schools, are anticipated for release in November 2025. The Department invites collaboration from private schools and SGOs regarding the development of these materials; please reach out to Andrew Morgan via andrew.morgan@doe.nv.gov should you have any questions or wish to collaborate.

Attachment(s): SGO and Private School Reporting Requirements

SCHOLARSHIP-GRANTING ORGANIZATIONS

Scholarship-Granting Organization Requirements (SB460, NRS 388D.270)

An SGO must maintain written policies and procedures, including application processes and eligibility verification requirements. SGOs must:

- Be exempt from taxation under 501(c)(3) status and be incorporated under NRS 82.
- Not own or operate any school, including private schools, that receive funding through the Nevada Educational Choice Scholarship.
- Accept donations from taxpayers and other persons, with the option to solicit and accept gifts and grants. Each taxpayer or other person making a donation, gift, or grant of money to the SGO must be provided an affidavit, signed under penalty of perjury, which includes a statement that the scholarship organization satisfies the requirements of NRS 388D, and the total amount of the donation, gift, or grant made to the scholarship organization.
- Expend no more than 5% of the total funding accepted for administrative costs for the SGO.
- Ensure that any donation received is not carried forward for more than 5 years after the last day on the calendar year in which the donation is made.
- Provide an application form by which families may apply for a grant; the SGO may only award to those who have submitted a complete application.
- Charge families no more than \$25 per application for scholarship funding.
- Establish and post written procedures that the SGO will use to determine whether a pupil meets the requirements to receive a grant per NRS 388D.270 and provide a copy with each application form.
- Provide grants on behalf of pupils and verify annually that each pupil awarded a grant belongs to a household with an income not more than 300% of the federally designated poverty level. This verification must:
 - Use the most recent federal poverty guidelines established by the U.S. Department of Health and Human Services
 - 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 from the Food and Nutrition Service of the U.S. Department of Agriculture for determining eligibility for free- and reduced-price meals.
 - The total amount of funding that may be provided by an SGO to a pupil must not exceed \$10,497 in SY25-26. This number will be updated May 1, 2026, for SY26-27.
 - Grants must be paid directly to the school chosen by the parent or guardian and disbursed in quarterly installments.
- Not limit awards to a single school, nor limit awards to specific pupils. SGOs must award grants to pupils in the following order of priority:
 - Pupils who completed and submitted their application by the deadline set by the SGO **and** were awarded a grant in the immediately preceding school year;
 - Pupils who completed and submitted their application by the SGO's deadline **and** are siblings of a pupil awarded a grant for the current school year.
 - All other pupils shall be awarded in the order applications are received. If there are insufficient funds to award all applications received on a given date, then the grants shall be awarded in the following order:
 - Award to pupils with lower household income before those with higher household income;
 - If two or more applicants have the same household income, award to the pupil enrolled in a public school with the lower rating, based on the most recent statewide accountability report;

- If two or more applicants have the same household income and attend a public school with the same rating, the pupils must be selected randomly.

Registration with the Nevada Department of Education (SB460)

All SGOs wishing to participate in the Nevada Educational Choice Scholarship must register with the Nevada Department of Education by March 1 of each year on a form determined by the Department; registration once approved, is valid for 3 years. SGOs must provide the following information to register:

- The name, address and contact information of the scholarship organization;
- 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;
- 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);
- Confirmation that the scholarship organization is incorporated pursuant to chapter 82 of NRS;
- A copy of the written procedures established pursuant to subsection 2 of section 31.7 of SB460; and
- 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 no member of the board of directors or employee of the scholarship organization:
 - Has declared bankruptcy within the 7 years immediately preceding the date on which the affidavit is submitted; or
 - Has ever been convicted of a felony; and
 - 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.
- SGOs must maintain their registration in good standing; if an SGO no longer meets qualification requirements or ceases to exist, it must notify the Department within 30 days. After receiving such notification, the Department will update its directory and notify the Department of Taxation.

Notifications to the Nevada Department of Taxation (SB460)

Each registered SGO must 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 NRS 363B.119 of the amount of the donation using the method prescribed by the Department of Taxation.

Annual Financial Reporting (SB460)

SGOs must submit to the Department of Education, not more than 180 days after the conclusion of their fiscal year, a copy of an audited or compiled financial statement of the scholarship organization prepared by an independent certified public accountant. SGOs are further required to make any financial records of the scholarship organization, or records concerning a pupil maintained by the scholarship organization, available to the Superintendent of Public Instruction or their designee within 72 business hours of the request for inspection.

Annual SGO Report (SB460, NRS 388D.280)

All SGOs that receive donations, gifts, or grants of money must report on or before January 31 to the Department, on a form prescribed by the Department, the following information for the immediately preceding calendar year:

- The name, address, and contact information of the scholarship organization
- The total number of donations, gifts, and grants received
- The total dollar amount of such donations, gifts, and grants received
- The total number of pupils for whom the SGO awarded grant funding granted funds to in the prior calendar year

- The total dollar amount of such grants made to pupils
- A list of schools that received funding through these grants in the prior calendar year, to include the name and address of the school, the number of pupils enrolled in the school, and total amount of scholarship funding provided on behalf of pupils to that school.

Annual Student Reporting (SB460)

Annually submit to the Department:

- The school attended by each pupil in the school year prior to receiving a grant from the SGO; if the pupil was not enrolled in a school, the pupil must be identified as homeschooled or opt-in (i.e., having no requirement to attend school in that year per NRS 392.040).
- The last public school, if any, attended by each pupil who received a grant from the SGO, in the current or immediate school year.

Quarterly Student Reporting (SB460)

On a quarterly basis by October 15, January 15, March 15, and June 15 of each year, SGOs must provide to the Department, in a format prescribed by the Department:

- An electronic list of each pupil who has received a grant from the scholarship organization in the previous quarter, that includes:
 - Demographic information for each pupil, to include the name, date of birth, grade level, gender, race or ethnicity, designations (i.e., English learner, student with an IEP, GATE, etc.), the household income of the pupil, and the name and address of the parent or guardian of the pupil;
 - The amount of each grant provided on behalf of the pupil
 - Whether the pupil received any other scholarships in addition to the grant issued by the SGO;
 - The manner in which the funding has been used, including:
 - The name of each school that has received money from a grant
 - The tuition and fees charged by each school
 - Any portion of such money that has been used to pay for transportation to and from the school
 - The number of applications for a grant received by the SGO that were not awarded and the reason for non-award

PRIVATE SCHOOLS

Private School Requirements (SB460)

Private schools are required to ensure that each pupil receiving funding under the Nevada Educational Choice Scholarship in their school:

- Is administered each of the assessments required per NRS 390.105 (e.g., SBAC, ACT, etc.) or equivalent norm-referenced national examinations, to include WIDA testing for English learners per NRS 390.810.
- Reports, pursuant to FERPA, the results of these assessments to the Department, disaggregated by grade, gender, race/ethnicity, disability status, and whether the pupil is economically disadvantaged.
- Any school that does not comply with these requirements, or any other reporting requirements, is not eligible to receive Nevada Educational Choice Scholarship funding in the subsequent year and may be suspended or disqualified from receiving funding.
- Schools must maintain their Nevada private school license pursuant to NRS 394.251 and register their intent to accept Scholarship funding to be eligible to receive such funds.

Annual Student Reporting (SB460, NRS 388D.270)

Each private school that receives funding through an SGO under the Nevada Educational Choice Scholarship shall report to the Department by July 1 of each year, in a form prescribed by the Department and FERPA compliant:

- The total number of pupils enrolled in the school with Opportunity Scholarship funding in the prior school year
- The total number of pupils receiving Scholarship funding in the prior school year who were no longer enrolled in the school at the end of the school year, to include the number of pupils who:
 - Were expelled from the school, and the reason for expulsion
 - Withdrew from enrollment voluntarily, and the stated reason for the decision
 - After withdrawing from enrollment, whether the pupil enrolled in:
 - A public school in Nevada
 - A private school in Nevada
 - Began homeschooling
 - Were deemed truant
 - Withdrew and were credit deficient or failing at least one core academic subject
- This information must be disaggregated by grade level, gender, major racial and ethnic groups; disability status; and economically disadvantaged status.

By August 1 of each year, each school shall submit to the Department a report on the academic progress of each pupil receiving funding under the Nevada Educational Choice Scholarship in the prior school year, to include:

- Name and grade level of each pupil
- Information regarding the pupil's academic performance, to include grades and progress assessments
- Information regarding any disciplinary action taken against any pupil, to include suspensions and expulsions
- A comparison of the academic performance of each pupil during the prior school year and the school year before that, if the pupil attended the school both years or information is otherwise available for both years
- A statement signed by the owner, executive head, or chair of the governing body of the school certifying under penalty of perjury that to the best of their knowledge and belief, the information included in the report is complete and accurate and submitted in accordance with Department file specifications.

PREEXISTING REPORTING REQUIREMENTS

Please note that this document summarizes reporting requirements for private schools and SGOs as amended under SB460; this is not inclusive of existing reporting requirements pursuant to NRS 394 and NAC 394 for private schools as they have remained unchanged.