

Dear Mr. Hewitt,

In accordance with your request, below we provide a list that summarizes some of the revisions to R061-15 which have been made to the regulation submitted to our office. We have discussed each of these revisions which you have approved. Our office has not yet completed its review of the regulation, so there may be additional changes that are made after this date.

Summary of Revisions to R061-15

Section 18 of request: This section establishes the required attendance at a public school for determining eligibility for an ESA. Subsection 2 was revised to allow a child who is enrolled in one or more classes at a public school pursuant to NRS 392.070(3) to receive a grant, but does not allow online classes taken together with private education to be considered enrollment in a class at a public school.

Section 19 of the request: The request had required the State Treasurer to open an education savings account after entering into an agreement with the parent of a child. Because subsection 2 of section 7 of SB 302 requires the parent, rather than the Treasurer, to establish such an account, the regulation instead allows a parent to establish an education savings account at a financial institution. Such an account must be established at an institution with which the State Treasurer has contracted to manage education savings accounts.

Section 28 of request: The request had required only a tutor, tutoring facility or a program of distance education to submit evidence demonstrating their qualifications to become a participating entity. This section was drafted instead to require all entities that apply for designation as an authorized entity, other than the parent of a child, to provide proof with the application for such a designation that the entity meets the statutory requirements to become an authorized entity.

Section 29 of request: Rather than relying only on the results of a test, the regulation was drafted to allow the State Treasurer to conduct an investigation of a participating entity if, based on the results of a standardized test taken by a child who receives services from the entity or for any other reason, the State Treasurer suspects that the authorized entity may have failed to provide an educational service required by law. If the State Treasurer concludes, as the result of such an investigation, that an authorized entity has failed to provide such a service, the regulation allows the State Treasurer to terminate the entity's participation in the program after providing notice and the opportunity for a hearing.

Section 41 of request: Because section 10(3)(b) of SB 302 provides for the State Treasurer to notify the Attorney General or District Attorney if the State Treasurer believes that there has been a substantial misuse of funds in an education savings account, paragraph (b) of subsection 4

of section 41 of the request that would require the State Treasurer to provide such notification was not included to avoid duplication.