R277. Education, Administration.

R277-426. Definition of Private and Non-Profit Schools for Federal Program Services.

R277-426-1. Authority and Purpose.

(1) This rule is authorized by:

(a) Article X, Section 3 of the Utah Constitution, which vests general control and supervision over public education in the Board;

(b) Subsection 53E-3-501(3), which allows the Board to administer federal funds and to distribute them to eligible applicants; and

(c) Subsection 53E-3-401(4), which allows the Board to make rules to execute the Board's duties and responsibilities under the Utah Constitution and state law.

(2) The purpose of this rule is to define requirements that private, non-public, and non-profit schools must meet in conjunction with federal program criteria to receive services under federal laws requiring the public education system to serve students in these schools.

R277-426-2. Definitions.

(1) "Exempt Organization Determination Letter" means a letter issued by the Internal Revenue Service, which verifies that an organization is a qualified tax-exempt entity.

(2) "Unique Entity Identifier" or "UEI Number" means an identification number issued by the General Services Administration through the System for Award Management, www.sam.gov.

R277-426-3. Qualifications.

For the purposes of receiving services under federal programs:

- (1) "Private or non-public school" means a school which:
- (a) is owned and operated by:
- (i) an individual;
- (ii) a religious institution;
- (iii) a partnership; or

(iv) a corporation other than the State, a subdivision of the State, or the Federal government;

(b) is supported primarily by non-public funds;

(c) vests the operation and determination of its program with other than publiclyelected or appointed officials;

(d) teaches the required subjects on each grade level as designated by the Board for the same length of time as students must be taught in the public schools;

(e) is properly licensed, if so required by the appropriate governmental jurisdiction;

(f) complies with any state and local ordinances and codes pertaining to the operation of that type of facility or institution; and

(g) possesses a UEI number.

(2) "Non-profit school" means a school which:

(a) is not a part of the public school system;

(b) is operated with no intention of making a profit;

(c) does not primarily provide educational services to students enrolled in for profit residential programs;

(d) possesses:

(i) a State of Utah tax exemption number;

(ii) a UEI number;

(iii) a United States Internal Revenue Service Employer Identification Number; and

(iv) a favorable Exempt Organization Determination Letter;

(e) teaches the required subjects on each grade level as designated by the Board for the same length of time as students must be taught in the public schools if required by the federal program;

(f) is properly licensed, if so required by the appropriate governmental jurisdiction; and

(g) complies with any state or local legal requirements pertaining to the operation of that type facility or institution.

KEY: education finance, private schools
Date of Last Change: November 7, 2022
Notice of Continuation: September 15, 2022
Authorizing, and Implemented or Interpreted Law: Art X Sec 3; 53E-3-501(3); 53E-3-401(4)