

Approved March 3, 1988  
Date

MINUTES OF THE SENATE COMMITTEE ON ASSESSMENT & TAXATION

The meeting was called to order by Senator Fred A. Kerr at  
Chairperson

11:00 a.m./p.m. on March 2, 1988 in room 519-S of the Capitol.

All members were present except:  
Senator Bill Mulich

Committee staff present:

Tom Severn, Research  
Chris Courtwright, Research  
Don Hayward, Revisor's Office  
Sue Pettet, Secretary to the Committee

Conferees appearing before the committee:

Senator Michael Johnston  
Robert Eggold, Kansas Assoc. of Non-Public Schools  
Dan Elsener, Wichita Catholic Schools  
Sister Michelle Faltus, Kansas City, KS  
Bob Runnels, Kansas Catholic Conf.  
Craig Grant, KNEA  
Rev. James Hammond  
Bill Newman, Private Citizen

Chairman Kerr called the meeting to order and said the hearings were going to be on S.B. 635 and S.B. 492.

**SENATE BILL 635**

Sen. Johnston, sponsor of the bill stated that the bill would modify adjusted gross income for certain educational tuition, textbook and transportation expenses. (Att. 1)

Robert Eggold testified. (Att. 2) He stated that the Kansas Assoc. of non-public schools enrolls 30,000 students in Kansas. He said that as the cost of school operations increase, the tuition and other fees also increase. This becomes a burden for low-income families that have chosen to educate their children in non-public schools. This bill would provide minimal tax relief for families struggling financially.

Dan Elsener testified. (Att. 3) He said that tax deductions for educational expenses are an essential in providing educational opportunities. He said that he felt the bill would promote education of all types: public, parochial and special summer school programs.

Sister Michelle Faltus testified. (Att. 4) She said that she felt parents that had made the choice of educating their children in non-public schools were being penalized. She felt that passage of S.B. 635 would show appreciation on the part of lawmakers for the contribution which the parochial schools have made to the state of Kansas.

Bob Runnels testified in support of S.B. 635. (Att. 5) He stated that today's school testing surveys indicate that non-public schools do extremely well in delivering quality education. He said he felt that economic trends are trampling on the right of parents to choose their children's schools, and recognition should be given to parents who continue to sacrifice to send their children to non-public schools. He said that education tax relief is fast becoming a major matter of concern for many parents. He urged passage of S.B. 635.

Craig Grant testified in opposition to S.B. 635. (Att. 6) He stated that the Kansas Assoc. of School Boards, the Kansas-NEA, and the United School Administrators are very opposed to any legislation designed to provide tax deduction or credits to any private elementary or secondary institution. He said that it seemed very unwise for Kansas to consider tuition tax credits which would reduce available money for public educational opportunities in the state.

CONTINUATION SHEET

MINUTES OF THE SENATE COMMITTEE ON ASSESSMENT & TAXATION,  
room 519-Statehouse, at 11:00 a.m./p.~~xx~~ on March 2, 19 88

**SENATE BILL 492**

Senator Alicia Salisbury explained the provisions of S.B. 492.

Bill Newman testified in support of S.B. 492. (Att. 7) He said that he felt the issue is whehter the sale of religious materials, educational tools, and theological articles by a church with purely religious and charitable motives is a helpful religious endeavor. He stated that by acting prospectively the bill will have little or no impact on present collectable revenues.

Rev. James Hammond testified in support of S.B. 492. (Att. 8) He said that the bill is revenue neutral. Also, churches across the country successfully operate bookstores located in property tax exempt facilities. He also said that the retail commercial establishments are not for the most part interested in stocking religious materials for all denominations which would make it very beneficial for church bookstores to be able to maintain the materials they specifically need.

**SENATE BILL 688**

Senator Frey moved moved to recommend S.B. 688 favorably for passage. Sen. Allen seconded.

Sen. Hayden made a substitute motion to delete the sub-section "A" (lines 21 through 36 to be stricken.) Sen. Montgomery seconded. Motion was lost.

Primary motion carried.

Sen. Burke moved to adopt the minutes of the March 1 meeting. Sen. Hayden seconded. Motion carried.

Meeting adjourned.

ASSESSMENT AND TAXATION

OBSERVERS  
(PLEASE PRINT)

DATE NAME ADDRESS REPRESENTING

3/2/88

Craig Grant

Topeka

K-NEA

Harry Craig

Topeka

St. David's

JAMES A. HAMMOND

TOPEKA

ST DAVID'S

BILL NEUMAN

Topeka

ST. DAVID'S

John T. Torbert

"

KAC

Truell

Topeka

AP

Caryl Kehr

Topeka

KFT

KETIA R LANDIS

TOPEKA

CHRISTIAN SCIENCE COMMITTEE  
O.J. PUBLICATION FOR KANSAS

Ruth Weimer

Topeka

A.A.O.P.

John D McNeal

Topeka

TROA

PAT BARNES

Topeka

KS. MOTOR VEHICLE ASSOCIATION

Kay Allen

Topeka

K-NEA

# State of Kansas

## Senate Chamber

MICHAEL L. JOHNSTON  
SENATE MINORITY LEADER  
SENATOR, FOURTEENTH DISTRICT  
LABETTE COUNTY AND PARTS OF  
CRAWFORD, MONTGOMERY AND  
NEOSHO COUNTIES  
P.O. BOX A  
PARSONS, KANSAS 67357-0040



COMMITTEE ASSIGNMENTS  
MEMBER: ELECTIONS  
GOVERNMENTAL ORGANIZATION  
INTERSTATE COOPERATION  
LEGISLATIVE BUDGET  
LEGISLATIVE AND CONGRESSIONAL  
APPORTIONMENT  
LEGISLATIVE COORDINATING COUNCIL  
WAYS AND MEANS

## Office of Minority Leader

STATE CAPITOL  
TOPEKA, KANSAS 66612-1565  
913-296-3245

### EDUCATION TAX DEDUCTION - FACT SHEET

#### Who qualifies?

- any individual taxpayer who has dependents enrolled in any public or private school located in Kansas, Nebraska, Oklahoma, or Missouri

#### What expenses are deductible?

- payments for tuition, textbooks, and transportation expenses for non-extracurricular activities

#### How much can be deducted?

- up to \$500 for each dependent in grades K - 6
- up to \$700 for each dependent in grades 7 - 12

#### Estimated cost of program

- for each \$1 million in deductions claimed, receipts would decrease by approximately \$45,000
- administration costs = \$45,000
- TOTAL projected cost = \$890,000



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SENATE ASSESSMENT AND TAXATION COMMITTEE

KANSAS ASSOCIATION OF NON-PUBLIC SCHOOLS  
BY: ROBERT EGGOLD, CHAIRMAN

Mr. Chairman, members of the Senate Assessment and Taxation Committee. My name is Robert Eggold, chairman of the Kansas Association of Non-Public Schools. I speak in support of Senate Bill 635.

Our Association enrolls 30,000 students, 8% of the school population in Kansas. The schools of our coalition are the state-accredited elementary and high schools operated by Catholic, Lutheran and other Christian congregations.

Many of these schools have been in operation for over 100 years. For example, St. Paul Lutheran School of Leavenworth, just a mile south of the Fort, was organized in 1863, and this year is celebrating its 125 year of continuous service to the Leavenworth community. St. Paul is very probably the oldest elementary school still in existence, public or private.

We are proud of these schools. They have a noble history. They have given an excellent education to tens of thousands of citizens. Through the years, these schools have given quality education to their communities at almost no cost to the state or school district.

As you know, parents choose to enroll their children in our schools for very special reasons:

- \* They seek a Christian education.
- \* They want the daily study of the Bible.



- \* The opportunity for daily prayer and worship services.
- \* A classroom setting where Christian life-values are taught, freely expressed and practiced.
- \* A clear assurance that the teacher is a professing and practicing Christian as is their child and family.

Our parents appreciate and value these schools. Almost half of the enrollment are not members of the congregation that operates the school. But, they willingly agree to pay tuition to help pay for their child's education. These are the parents who would most directly benefit from this bill.

As the cost of operating our schools increases, the tuition rates and other fees must also increase. This continues to be a burden for low-income families, and for all families with several children enrolled. This bill would provide some minimal tax relief for families struggling to educate their children in the schools of their choice. We ask for your support of this bill.

TESTIMONY ON EDUCATION TAX RELIEF

By: Dan Elsener, Superintendent of Catholic Schools in the Diocese of  
Wichita

To: Assessment and Taxation Committee

Date: March 2, 1988

Tax deductions for educational expenses are an essential component of the state's interest in providing educational opportunities that will serve the social and economic needs of the great state of Kansas. The facts are as follows:

1. This bill promotes education of all types: public, parochial and special summer school programs. This results in a competitive system of education which in turn strengthens the schools.
2. Would communicate to parents of the state that their children's education is a top priority of the state and that their extra effort in this area will be supported by giving parents a tax deduction.
3. It would give some relief to the parents of some 30,000 students who fully support the cost of both public and private education.
4. If parents of children in all schools K-12 utilized this deduction, the loss in state revenue would represent less than 1% of the total budget for school education in Kansas.
5. This bill enables us the continued right of freedom of choice, the right to choose the type of education we want for our children. This right is rapidly declining due to the continued rise in cost of education in non-public schools.
6. Non-public schools educate approximately 8% of all Kansas school children.
7. As parents of non-public school children we are still paying out taxes for our public schools. The state benefits even more from this since money has never been put out to educate our children in non-public schools. If we put these students back into the public school systems, what would it cost the state then?



TESTIMONY - S. B. 635

**SENATE ASSESSMENT AND TAXATION COMMITTEE**

**ARCHDIOCESE OF KANSAS CITY IN KANSAS  
CATHOLIC SCHOOL SYSTEM  
BY: SISTER MICHELLE FALTUS  
SUPERINTENDENT OF CATHOLIC SCHOOLS**

Mr. Chairman, members of the Senate Assessment and Taxation Committee. My name is Sister Michelle Faltus. I am the Superintendent of the Catholic Schools in the Archdiocese of Kansas City in Kansas. Our Archdiocese includes the north-east corner of the state of Kansas. We have 40 elementary schools and 7 secondary schools. In the past five years we have opened three new elementary schools and will open a new secondary school in September of 1988.

Historically, the parochial schools were the first educational system to be established. With the separation of Church and State, however, two systems of education were brought about, namely, the public and parochial school systems.

These two systems have brought about a healthy spirit of competition between the systems and have given the parents a choice--an American privilege we have all grown to know, love, expect and appreciate.

Let me address the healthy spirit of competition. Our parochial schools have done a fantastic job of educating our young people on very limited finances. Our cost per student is \$1800.00 in comparison to the public school cost of \$3527.00. One has to only look at the results of the Iowa Tests of Basic Skills and the Kansas Competency Tests as well. We are right up there with the best of the public school systems delivering a quality education and in some instances have even surpassed the scores of the public school system. This enables both systems to continue to provide a quality education. 92% of our students go on to college and remain there for the entire program.



**SENATE ASSESSMENT AND TAXATION COMMITTEE**

**TESTIMONY ON S.B. 635**

**PAGE 2**

Look at the leaders in society. So often they are from the parochial school system. Listen to business people after having interviewed students for positions. So often they look seriously at the student coming from the parochial school. Trends indicate that businesses will begin to invest in the "good" schools...the ones which produce the best educated student.

The state Kansas recognizes parochial schools as educational institutions and I might add is proud to have our schools on their roster. When the State Department officials came into our schools this year to evaluate them for National Accreditation they were very impressed and expressed this to us. As a result they nominated 11 of the 12 elementary schools applying for this national accreditation.

At the present time, parents are really being penalized for making a choice for the education of their children, especially if the choice is the parochial school system. They are given a choice but then \$'s are attached to it and so make it almost impossible for all those who desire it. Do Kansas Lawmakers want to deny children a religious based education if they desire it?

This testimony which I have given clearly indicates that I come here today to speak in favor of Senate Bill 635 that would allow a Tax Deduction for parents who have expenses for textbooks, tuition, and transportation not currently being paid for by the state.

This bill is patterned after the Minnesota bill which is now a **law**. It has been challenged in the courts and has been appealed to the Supreme Court where it has passed its three part test. I ask for nothing which conflicts with the separation of Church and State.

**SENATE ASSESSMENT AND TAXATION COMMITTEE**

**TESTIMONY ON S.B. 635**

**PAGE 3**

Passage of Kansas Education Tax Deduction would certainly show appreciation on the part of lawmakers for the contribution which the parochial schools have made to the state of Kansas. Passage of Kansas Education Tax Deduction will display the importance which you place on the parochial school system which educates nearly 8% of the children in the state of Kansas. In some states parochial schools have had to close because the parents just could no longer afford them. I believe Kansas lawmakers will make every effort to keep this from happening in this state.

In your consideration of the passage of this Tax Deduction, you may ask yourselves, **"CAN KANSAS LAWMAKERS AFFORD TO GIVE THIS TAX RELIEF?"** I ask Kansas Lawmakers, **"CAN KANSAS LAWMAKERS AFFORD NOT TO GIVE THIS TAX RELIEF?"**

TESTIMONY - S.B. 635

SENATE ASSESSMENT AND TAXATION COMMITTEE

Wednesday, March 2, 1988 - Rm 519S

KANSAS CATHOLIC CONFERENCE

BY: ROBERT RUNNELS, JR., EXECUTIVE DIRECTOR

Mr. Chairman, members of the Senate Assessment and Taxation Committee. My name is Bob Runnels, I am the Executive Director of the Kansas Catholic Conference, here today to speak in support of Senate Bill 635 that would allow a Tax Deduction for parents who have expenses for textbooks; tuition; and transportation not currently being paid for by the state.

As business men and women you must recognize that the benefits of our free enterprise, competitive system does result in efficient cost of goods for consumers. Can there be little doubt then that a **benefit of independent school systems** doesn't have the same effect on education. It would be a sad note in our state if there resulted a single school system one which allowed parents no free choice other than a state school.

This bill patterned after a Minnesota bill (now law) was challenged in the courts and subsequently appealed to the Supreme Court where it has passed their three part test.

Today's competitive school testing surveys do indicate that nonpublic schools do extremely well in delivering a quality education. In Kansas, the overwhelming number of nonpublic schools meets the high standards of the state with qualified and certified teachers. Our students have done extremely



Senate Assessment and  
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Testimony on S.B. 635

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well in the Iowa Student evaluation tests, year after year.

This high level of quality education is delivered to our students at little to no cost to the state. The people of Kansas should have a tremendous interest in maintaining this nonpublic school system since the parents of students in nonpublic schools have paid an ever increasing price for their free choice. The savings in dollars in Kansas in public cost is in excess of \$100,000,000 (million dollars). This is a cost of less than \$1 million dollars, if this bill is made law, a saving of \$100 for every \$1 allowed under this deduction.

Savings to our state though is not the major factor, the important advantage to all is that we maintain two systems of education one public and one nonpublic ... resulting in a competitive system of education which strengthens both.

The passage of a Kansas Education Tax Deduction would be recognition by you our legislators of the important role nonpublic schools play in educating approximately 8% of all Kansas school children.

President Reagan is on record and does recognize the important contribution nonpublic schools make and has asked for legislation on the Federal level granting some type of federal tax relief.

You should know that inspite of an outstanding record of achievement our nonpublic school attendance has long term declined because of the continuing rise in cost of education.

Senate Assessment and  
Taxation Committee

Testimony on S.B. 635

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Economic trends are trampling on the right of parents to choose their children's schools.

Some recognition should be given to parents who continue to sacrifice to send their children to nonpublic schools. Passage of this bill would also benefit those parents of students in public schools who are plagued with "out of pocket" cost not covered in the regular school programs.

I ask that you make a wise investment in education and support Senate Bill 635 reporting it favorably for passage ... it just may very well be the most efficient piece of legislation you vote on this year. A few dollars buy so much in free choice and quality education.

Your supportive action should be based on the merits of this bill.

Education tax relief is fast becoming a major matter of legislative concern for many parents. As you are aware parents are lobbying this issue, this bill, looking to you.

We ask your favorable action on Senate Bill 635.

EXHIBIT I.

|  |                        |
|--|------------------------|
| (1) General Fund Budget (est.) 1988-89           | <u>\$1,425,662,620</u> |
| Estimated Enrollment 1988-89<br>(Public Schools) | 404,256                |
| Public School/average cost per pupil             | <u>\$3,527</u>         |

Source: State Department of Education and  
Legislative Research Department  
Computer Print-out #L8813  
Date 1-29-88

|  |        |
|--|--------|
| (2) Kansas Non-public School Enrollment<br>(1986-87) | 28,521 |
|--|--------|

28,521 x \$3,527 equals

\* \$100,593,567

\*(Annual Tax Saving)

... or for every \$1 in tax deduction taxpayers  
in Kansas are saving \$100 on students  
attending non-public schools.

Source: State Board of Education  
1987 Non-public School Head Count  
Accredited Schools

Projected Tax Incentive S. B. 635

| If Tax Rate Is |   | And Deduction Is |   | Income Tax Deduction Is |
|----------------|---|------------------|---|-------------------------|
| 4½%            | x | \$500            | = | \$22.50                 |
| 6%             | x | \$500            | = | \$30.00                 |

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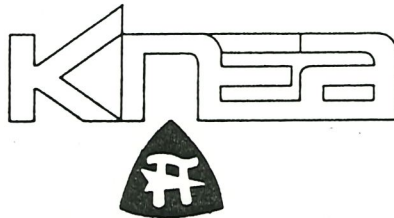
2/18/88



KANSAS  
ASSOCIATION



OF  
SCHOOL  
BOARDS



TESTIMONY ON S.B. 635  
before the  
SENATE ASSESSMENT & TAXATION COMMITTEE

on behalf of  
Kansas Association of School Boards  
Kansas-National Education Association  
United School Administrators of Kansas

by  
Craig Grant, Director of Political Action  
Kansas-National Education Association

March 2, 1988

Thank you, Mr. Chairman. Members of the Committee, my name is Craig Grant and today my testimony represents the collective views of the three organizations noted on the letterhead. Our organizations have studied the implications of SB 635 and our members have spoken very clearly through our representative process in opposition to SB 635.

The Kansas Association of School Boards, the Kansas-NEA, and the United School Administrators are unalterably opposed to any legislation designed to provide tax deduction or credits to any private elementary or secondary institution. We see such measure as unsound fiscally and as a matter of public policy.

In a time when most educators and legislators are talking about the need to increase funding for our public schools, it seems economically unwise for Kansas to consider tuition tax credits which would reduce available moneys to the state. Tax credits might also serve as an

incentive for certain parents to remove children from public schools which might decrease state aid for that district. The only recourse for a local school board would be to raise property taxes or curtail existing programs. Additionally, higher taxes and/or reduced programs could encourage more parents to withdraw children which, in turn, would reduce state aid. It is a vicious cycle.

Now to the public policy question. Our three organizations do not argue that private and parochial schools should cease to exist. It is clearly the right of parents to send their children to private schools. However, we do not believe that the government should subsidize their exercise of that right. The "double burden" of taxes which the proponents claim is unfair only exists because these parents choose not to send their children to the public education system provided for through tax dollars. A tax credit is not given for those who elect to join a private swim club rather than use a public pool funded by tax dollars. Similarly, private education expenses are a voluntary expenditure of funds, not double taxation.

As organizations committed to the concept of an adequately funded, free, quality public education system, KASB, K-NEA, and USA stand together in opposition to SB 635. The bill could undermine our quality education system. It is a much better public policy to use our limited resources to improve our public education system so that all children will have the opportunity for a good education.

Our organizations ask that you report SB 635 unfavorably for passage. Thank you for listening to our concerns.

To: The Committee on Assessment and Taxation  
From: Bill Newman  
Date: March 2, 1988  
Re: Senate Bill 492

Mr. Chairman, Ladies & Gentlemen of the Committee, I am here before you today, not as staff attorney of the Secretary of Administration but as a private citizen, attorney, and vestry member of St. David's Episcopal Church.

Article 11 § 1 of the Constitution of the State of Kansas states in part:

All property used exclusively for ... educational ... religious, ... and charitable purposes ... shall be exempt from property taxation.

In addition to codifying this mandate, K.S.A. 79-201 has attempted to lend definitional assistance to the terms "educational", "religious", and "charitable".

For the most part, those definitional attempts have been retrospective.

The Board of Tax Appeals held that a parsonage, owned by a church society and actually and regularly occupied and used exclusively as a residence by a minister or other clergyman who is regularly engaged in conducting the services and religious ministrations of a religious society was not being used in an exclusively religious fashion. The Legislature responded with K.S.A. 79-201 Seventh exempting the church parsonage.

The State Board of Tax Appeals held that a church run, not-for-profit day care center used to assist the economically disadvantaged fell outside the bounds of religious or charitable effort. The Legislature responded with K.S.A. 79-201 First (b).

In light of the Kansas Supreme Court's recent holding that exemption provisions must be strictly construed (*Topeka Presbyterian Manor v. Board of County Commissioners*, 195K.90,93,402P.2/802), the Legislature last year responded with K.S.A. 79-201 Second (c) which states:

[This exemption shall not be deemed inapplicable to property ... otherwise exempt ... because an agency or organization] (c) uses such property for nonexempt purpose which is minimal in scope and insubstantial in nature if such use is incidental to the exempt purpose[s]....

The list goes on and on.

We are asking you today to address this situation prospectively. In each of the aforementioned examples it is easy to forget that at least one church or charitable organization was economically battered or ruined before the legislative cavalry was able to come to the rescue. Neither St. David's or any other church vestry in this State can uphold its fiduciary duty to administer and protect church property and funds and accept that risk.

Ladies and Gentlemen, the question before you is simple. Do you feel that the sale of religious materials, educational tools and theological articles by a church,



with purely religious and charitable motive and effect, is helpful to spreading the word of God? Is spreading the word of God traditionally considered a religious endeavor?

If the answer to these questions are 'yes', then I ask you to support Senate Bill 492. Without its protection, St. David's and other church bookstores must close.

By acting now, prospectively, this Bill will have little or no impact upon present collectable revenues, and you will be sending a message of support to your constituent churches and charitable organizations. As a result of recent Court and Board of Tax Appeal decisions, as well as Federal charitable deduction changes, they have been taking a beating lately. They will both remember and appreciate that support.

Thank you.

REMARKS ON SENATE BILL NO. 492  
offered by  
The Reverend James A. Hammond, Rector  
Saint David's Episcopal Church, Topeka

I speak today in support of Senate Bill No. 492. This Bill will enable local congregations to exercise fully their religious beliefs and convictions without fear of jeopardizing their property tax exemptions. At issue is a single question: may congregations in the State of Kansas house an area where people may purchase tracts, books and other items relating to the promulgation of the congregations' beliefs? As the Rector of St. David's Church here in Topeka, I have been advised by competent legal authority that under current law a congregation may put its property tax exemption at risk if it maintains such an area. We seek your help today because we wish to obey not only the letter but also the spirit of Kansas Law; we seek your help today because we do not wish to have even the appearance of putting our property tax exemption in jeopardy.

There are several observations I would like to share with you briefly. First, this Bill is revenue neutral. No church or synagogue will put itself on the property tax rolls merely to enable a more effective distribution of religious literature, et al. Many churches, however, would like to have the opportunity to distribute effectively religious materials without jeopardizing their property tax exemptions. Certainly St. David's is interested in such an opportunity, not for the purpose of making money but for the purpose of providing a service to parishioners and to the community. (You may be interested to know that the Vestry of St. David's Church requires by written resolution that any positive operating result from the sale of religious materials is remanded to our Outreach Committee, which in 1987 made grants totalling \$11,000.00 to other charitable organizations and institutions in Topeka. Each year we give away nearly 25% of our operating income! A copy of the 1987 Outreach Grants from St. David's Church is appended to these remarks.)

Second, the State of Kansas is unique in my professional experience. Churches across this country successfully operate bookstores located in property tax exempt facilities. A huge portion of the undercroft of the Washington National Cathedral is devoted to a bookstore and gift shop. Just across Washington, the Shrine of the Immaculate Conception, on the campus of the Catholic University of America, operates a bookstore and gift shop. The Cathedral of St. John the Divine in New York City operates a bookstore and gift shop. Sadly, I do not have the staff or resources to take a formal poll, but I postulate to you, based upon my professional experience, that Kansas may be the only political jurisdiction within the United States to inhibit, potentially, the purchase of religiously oriented materials in property tax exempt facilities.

Third, I wish to share some thoughts about the potential for unfair competition, and the general availability of many of the materials in question. My observation is that retail commercial establishments are not interested in stocking and selling much of what Episcopalians wish to purchase. The Book of Common Prayer, 1979, the prayerbook of the Episcopal Church, is currently published in over twenty editions and sizes -- one edition, an expensive, leather-bound version, is currently available commercially in Shawnee County. The Hymnal, 1982, the hymnal of the Episcopal Church, is not currently available commercially in Shawnee County. The Holy Bible, with Apocrypha, is available commercially in Shawnee County only in the Revised Standard Version, and that in an annotated, study edition. The sad fact is that commercial establishments do not stock and sell materials targeted at the Episcopal Church because it is not profitable for them to do so.

In summation, the convenient distribution of appropriate religious literature, et al., is a service which St. David's Church very much would like to provide, and this Bill will permit and enable us so to do. I urge your vote in favor of Senate Bill 492. Thank you!

1987 MINISTRY TO THE COMMUNITY DISTRIBUTIONS

The Rev. Fred Craig      \$ 500.00  
Habitat For Humanity  
c/o East Topeka United Methodist Church  
708 S.E. Lime  
Topeka, KS 66607

Mr. Adrian Apel              \$ 100.00  
Parents Anonymous  
3208 SW Stone  
Topeka, KS 66614

Ms. Judy Miller              \$2,200.00  
Doorstep, Inc.  
12th & Washburn  
Topeka, KS 66614

Melissa Massoner  
Topeka Youth Project      \$ 100.00  
1100 Gage  
Topeka, KS 66604

Topeka Family Shelter      \$ 600.00  
Liz Oesterlin  
513 Fillmore, Apt. # 1B  
Topeka, KS 66606

The Rev. Don Rogers      \$ 100.00  
Police Chaplains Fund  
c/o Oakland Presbyterian Church  
2810 NE Thomas  
Topeka, KS 66616

Mr. Barry Feaker            \$ 875.00  
Topeka Rescue Mission  
PO Box 1397  
Topeka, KS 66601

Mr. Larry Buening          \$ 250.00  
Consumer Credit Counseling Service  
1195 SW Buchanan, Suite #203  
Topeka, KS 66604

Ms. Denise Benton          \$ 500.00  
Battered Women's Task Force  
PO Box 1883  
Topeka, KS 66601

Ms. Marge Roberts          \$3,172.33  
Let's Help, Inc.  
302 Van Buren  
Topeka, KS 66603

Ms. Marge Roberts          \$ 875.00  
Topeka Utility Bank  
302 Van Buren  
Topeka, KS 66603

Ms. Marge Roberts          \$1,000.00  
Let's Help Inc.  
(Year One Capital Campaign Pledge)  
302 Van Buren  
Topeka, SK 66603

Ms. Patricia Hurley         \$ 400.00  
Marian Clinic  
1001 Garfield  
Topeka, KS 66604