

MINUTES OF THE SENATE COMMITTEE ON ASSESSMENT AND TAXATION

The meeting was called to order by SENATOR DAN THIESSEN at  
Chairperson

11:00 a.m./~~p.m.~~ on Monday, March 5, 1990 in room 519-S of the Capitol.

All members were present except:

Committee staff present:

Don Hayward, Revisor's Office  
Chris Courtwright, Research Department  
Tom Severn, Research Department  
Marion Anzek, Committee Secretary

Conferees appearing before the committee:

Robert Runnels, Jr., Executive Director, KS Catholic Conference  
Dan Elsener, Superintendent of Catholic Schools, Wichita Diocese  
Bob Eggold, Superintendent-KS Lutheran Elementary Schools in KS  
Bill Curtis, KS Association of School Boards  
Craig Grant, KS Association of School Boards

Chairman Thiessen called the meeting to order at 11:12 a.m., and said we delayed action on SB729 last week, because Senator Martin was conferring with House Members for an amendment he thought we might need, and he recognized Senator Martin.

SB729:AN ACT relating to property taxation; concerning the date of payment of taxes levied on escaped property; amending K.S.A. 79-1427a and 79-1475 and repealing the existing sections; also repealing K.S.A. 79-418.

Senator Martin said he had visited with the House Members, and he thinks they have a bill that they can work, that has what we are talking about, SB467. He said, basically SB467 would be sending notices out to everybody with change of values, or they can still get change of values with a physical inspection. The problem they had was they thought the notices would go out to everybody, regardless, and that is not the case.

Senator Kerr moved to favorably pass SB729, as amended, 2nd by Senator Karr. The motion carried.

Chairman Thiessen said he had a request to look at SB551, Senator Haydens' bill.

SB551:AN ACT relating to property taxation; concerning the definition of land devoted to agricultural use; amending K.S.A. 79-1476 and repealing the existing section.

After committee discussion on SB551, Chairman Thiessen called for action on the bill.

Senator Martin moved to favorably pass SB551, 2nd by Senator Petty.

After additional discussion on SB551, The motion to favorably pass SB551, carried.

Chairman Thiessen told the members he would call a meeting tomorrow for the purpose of introducing a Resolution, and he turned attention to SB149, recognizing Robert Runnels, Jr., Executive Director, KS Catholic Conference.

SB149:AN ACT relating to income taxation; modifying adjusted gross income for certain educational expenses, amending K.S.A. 1988 Supp. 79-32-117 and repealing the existing section.

**THE FOLLOWING CONFEREES ARE PROPONENTS OF SB149.**

Robert Runnels, Jr. said in 1986 when he testified in support of the same bill there were in non-public schools 28,521 students at a cost of approximately \$3,527 per student

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CONTINUATION SHEET

MINUTES OF THE SENATE COMMITTEE ON ASSESSMENT AND TAXATION,

room 519-S, Statehouse, at 11:00 a.m. ~~PM~~ on Monday, March 5, 1990

to the state. In 1989-1990 there are 28,077, a loss of 444 students. He said these 444 students in public schools are now costing the state \$1.6M a year. He said with his handout is information by KS State Department of Education "Headcount Enrollment KS Non-Public Schools 1989-1990" which he asked the committee to look over, and he urged the committee to support SB149. (Attachment 1)

Dan Elsener, Superintendent of Catholic Schools, Wichita Diocese, said SB149 would allow the families of KS to take a tax deduction for expenses such as textbooks, tuition, and transportation not currently being paid for by the State.

He said, the government encourages sound investments in capital through its' tax policies. In the case of our most important capital, our human capital/our children, we do not allow a deduction for their educational expenses. This is a mistake. The future economic and social well being of our State and nation is, in a large part, dependent on the education of our youth. We cannot justify the many other tax exemptions we give business enterprises of this State if we do not include, in a specific way, the extra effort families are making in the education of their children. (ATTACHMENT 2).

Bob Eggold, Superintendent-KS Lutheran Elementary Schools in Kansas and he also served as Chairman, of a coalition put together about 20 years ago, that represents all the accredited schools operated by congregations of Catholic, Lutheran and other christian congregations in KS, and he said they represent about 28,000 youngsters through K-12 in Kansas, and that is about 1 in 10 youngsters in Kansas that go to non-public accredited schools. That does not count Academies, that have recently sprung up, those are registered schools and there are about 500 in Kansas, according to the State Department of Education. He said, they do not represent them, but we understand why they are there.

Most of our schools have been in operation for over 100 years, several of our schools pre-date public schools in Kansas.

Parents of these children pay school taxes besides the tuition fee. We do have tuition benefits and grants in aid in most of our schools. We educate about 10% of the school age in Kansas, and for all these years we feel we are rendering a public service to the education enterprise in Kansas, and this is nation-wide, saving the taxpayers of Kansas millions of dollars every year, for which we make no complaint, but the point is, in return to the benefit of our parents there should be a modest relief in their tax bill. This bill is simply an income tax reducer, if you have (2) youngsters in one of our schools then you can take up to \$1,000 which is \$500. per child in elementary, and these parents are paying much more than \$1,000 to education their children. The parents will receive the benefit, not the school or congregation.

He asked the committee members "in fairness and equity that SB149 become Kansas law". (NO WRITTEN TESTIMONY)

**THE FOLLOWING CONFEREES ARE AN OPPONENT OF SB149.**

Bill Curtis, KS Association of School Boards said there are no new arguments concerning this issue, it has been around for quite some time and their Association has had a policy statement for sometime opposing tax credits for deductions which would provide aid to private schools. This is simply a method of providing aid, and he said he concurs with those proponents of the bill, in two areas.

First, this is an incentive to encourage private school attendance, and it is also a matter of free choice, and this bill is asking the State of Kansas to subsidize somehow, indirectly, the attendance of private schools, and we do not believe this is a good public policy by the State of Kansas. He also said the bill expands and encourages attendance out of state by residents of Kansas, and he believes it would also provide tax deductions for those youngsters attending public schools, in the area of textbooks and transportation. He said, he does not see in the bill the exclusion, talking about private schools, and he said he believes the public schools need the criteria that is listed in SB149. He said, it should be remembered that attendance at a private school is a matter of choice, and he urged the Committee not to report the bill favorably. (ATTACHMENT 3)

Craig Grant, KS Association of School Boards said they have some people that are living in townhouses and sub-divisions and hire their own security patrol, and provide their own police type protection, and they don't get any aid from the State to do this. This bill as written, would continue to give more of a tax break to folks who have a higher income, and the people paying the higher tuition will get a bigger break,

CONTINUATION SHEET

MINUTES OF THE SENATE COMMITTEE ON ASSESSMENT AND TAXATION,  
room 519-S, Statehouse, at 11:00 a.m./~~p.m.~~ on Monday, March 5, 1990.

and those paying lower tuition, are getting grants and aid to let their children go to these particular schools, and there would be some inequities there. (NO WRITTEN TESTIMONY)

Chairman Thiessen concluded hearings on SB149.

Senator Martin recommended SB149 for interim study, 2nd by Senator Karr. The motion carried.

Chairman Thiessen said the committee will meet tomorrow on the 1st break of the Senate and we will hear the resolution on school finance, and he adjourned the meeting at 12:08 p.m.



TESTIMONY - S.B. 149

Senate Assessment and Taxation Committee  
March 5, 1990 - 11:00 a.m.

By: Robert Runnels, Jr., Executive Director  
KANSAS CATHOLIC CONFERENCE

Mr. Chairman, and members of the Assessment and Taxation Committee thank you for the opportunity to speak today supporting Senate Bill #149.

First I want you to know that this bill is a "money saving" opportunity for the State of Kansas.

Let me speak to that with some facts. In 1986 when I testified in support of this same bill there were in non-public schools \*28,521 students at a cost of approximately \$3,527 per student to the state.

In 1989-90 school year there are \*\*28,077 students in non-public schools for a loss of 444 students. Today the cost of educating a student in our public schools is approximately \$3,684. These students in public schools are now costing the state 1.6 million a year ... each year.

With some type of incentive as presented in S. B. 149 we believe these students would still be in our schools.

A bill for tax exemption was passed in 1987 in Iowa which allowed a \$1,000 exemption and it was reported by the Iowa Director of Revenue as costing \$524,000 with 35,000 households reporting a tax credit. Their private school system is 25% larger than our's in Kansas.

Aside from the dollar saving to the state you should consider the advantages of a competitive school system in our state.

No the non-public school system is not going to shut down today or tomorrow but I believe each year we will see a continued decline in enrollment at a tremendous cost to the state.

Please read and study the documentation I have attached to my testimony and I believe you will come to the conclusion at an average cost of \$25.50 per student instead of \$3,684 this legislation is a **bargain** for the state.

Finally, this past Friday we were just advised that St. John Evan Elementary school in Hoisington (Barton Co.) will not reopen next year.

$$22 \text{ students} \times \$3,684 = \$81,048$$

\* HEADCOUNT ENROLLMENT KANSAS NON-PUBLIC SCHOOLS 1986-87  
\*\* HEADCOUNT ENROLLMENT KANSAS NON-PUBLIC SCHOOLS 1989-90  
Kansas State Department of Education



6301 ANTIOCH • MERRIAM, KANSAS 66202 • 913-722-6633

February 1990

M E M O R A N D U M

TO: Members, Senate Taxation Committee

FROM: Bob Runnels

Perhaps the only hope of obtaining your support for Senate Bill 149 is your sense of "fair play" and good business judgement.

Private schools are a **great buy**... please review our exhibit and you will note that the cost to the state of educating a student in public education is \$3,684.46. Our request for relief averages only \$25.50 per student.

Except in the larger metropolitan areas in Kansas, private education is being priced out of business. There is a real benefit to the state in having a private competitive school system to the public school system.

Perhaps in your mind you think "well it just isn't a very good year" ... but you also know that there will never be a very good year.

Finally increase of cost for educating each student in the public schools of Kansas increased \$157 between 1988-89 and 1990-91 budget year. Each year these increases will no doubt continue.

Again, this bill is probably the **"BEST BUY"** the state has ever had a chance to support. No one can read the future except from the past and in a little over 15 years our private schools in Kansas are educating 15% fewer children.

Thank you for your consideration of the merits of S.B. 149. **We solicit your support!**

MOST REVEREND IGNATIUS J. STECKER, D.D.

*Chairman of Board*  
ARCHDIOCESE OF KANSAS CITY IN KANSAS

MOST REVEREND GEORGE K. FITZSIMONS, D.D.  
DIOCESE OF SALINA

MOST REVEREND EUGENE J. GERBER, D.D.  
DIOCESE OF WICHITA

MOST REVEREND STANLEY G. SCHLARMAN, D.D.  
DIOCESE OF DODGE CITY

MOST REVEREND MARION F. FORST, D.D.  
REVEREND WILLIAM A. FINNERTY

ROBERT RUNNELS, JR.  
*Executive Director*

J. FRANCIS HESSE

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EXHIBIT I.

(1) General Fund Budget (est.) 1989-90	<u>\$1,587,502,563</u>
Public School Enrollment 1989-90	430,864
Public School/average cost per pupil	\$3,684

Source: State Department of Education  
1-02-90 Budget File

(2) Kansas Non-public School Enrollment (Approx. 1988-89)	28,521
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28,521 x \$3,684 equals \*\$105,071,364

\*(Annual Tax Saving)

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

Source: State Board of Education  
1989 Non-public School Head Count  
Accredited Schools

Projected Tax Incentive S.B. 149

If Tax Rate Is	And Deduction Is	Income Tax Deduction Is
3.6%	x \$500	= \$18.00
4.9%	x \$500	= \$24.50
3.6%	x \$700	= \$25.20
4.9%	x \$700	= \$34.30
	Average	\$25.50

\*\* 0-35,000 @ 3.6%  
over 35,000 @ 4.9%

Analysis: Under this bill cost of a Private School Student \$25.50  
Cost of a Public School Student \$3,684.46

**S.B. 149 IS SPONSORED BY THE  
KANSAS ASSOCIATION OF NONPUBLIC SCHOOLS**



income of \$45,000 or less. The Department of Revenue released the following table:

**Table 1**  
Households Claiming Tuition/Textbook Tax Credit/  
Itemized Deduction  
by Adjusted Gross Income

Iowa Adjusted Gross Income	Claiming Tax Credit		Claiming Itemized Deduction*	Estimated Tax Benefit**
	Number Claiming Credit	Amount of Credit	Number with Itemized Deduction	
\$0-\$25,000	5,938	\$ 77,000	6,080	\$ 87,000
\$25,000-\$35,000	3,528	\$ 48,000	7,472	\$154,000
\$35,000+	1,704	\$ 28,000	10,400	\$283,000
<b>Total</b>	<b>11,170</b>	<b>\$153,000</b>	<b>23,952</b>	<b>\$524,000</b>

\*Based on sample of 1987 tax returns.

\*\*Estimated effect for itemized deduction based on average marginal tax rates.

According to the Department, almost 35,000 households reported the credit and deduction. This includes parents who have unreimbursable expenses who sent their children to public schools. Fifty thousand children attend nonpublic schools in the State of Iowa. It is evident that many nonpublic school parents did claim tax deduction/tax credit. The lowest estimate prior to the passage of the legislation was that the claims would amount to \$1,500,000.

If you are a parent of a child attending a Catholic school and you still have not completed your 1988 state income tax return, please remember that you can deduct unreimbursed educational expenses up to \$1,000 if you itemize. You can claim a credit up to \$50 if you do not itemize.

I am very happy to report that there does not appear to be any attempts this year to repeal the tax deduction/tax credit legislation, which was passed in 1987. There were attempts to repeal the law in the 1987 Special Session and in 1988.

Timothy McCarthy  
Executive Director

# HEADCOUNT ENROLLMENT KANSAS NON-PUBLIC SCHOOLS 1989-90

**FOR YOUR INFORMATION  
KANSAS CATHOLIC CONFERENCE**



*Kansas State Department of Education*

*Kansas State Education Building  
120 East 10th Street Topeka, Kansas 66612*

*An Equal Employment/Educational Opportunity Agency*

January, 1990



KANSAS ACCREDITED NON-PUBLIC SCHOOLS ENROLLMENT  
1988-89

County School Name	Building													Non- Graded	Spec. Ed.	Total	
	Number	K	1	2	3	4	5	6	7	8	9	10	11				12
001 Allen Co.																	
Iola SDA	1580				1	0	1	0	0	3	1						6
002 Anderson Co.																	
Holy Angels Elem. - Garnett	4622			12	13	10	10	5	9	10	15						84
St. John's Elem - Greeley	4626			7	6	8	10	7	5	14	8						65
003 Atchison Co.																	
Atchison Catholic Upper	5790						22	29	29	22	23						125
Atchison Catholic Elem Lower	5787	19	30	32	35												116
Trinity Lutheran Elem - Atchison	5798	22	15	16	13	6	11	9	8	7							107
Maur Hill High - Atchison	5800											32	38	38	42	62	212
Mt. St. Scholastica High - Atchison	5802											17	19	27	29		92
005 Barton Co.																	
St. Joseph Elem - Ellinwood	4334	6	13	12	9	12	11	9	8	7							57
St. Patrick Elem - Great Bend	6304	28	28	27	18	19	25	24									169
St. Rose of Lima Elem - Great Bend	6306	18	12	14	10	8	9	4									75
St. John Evan Elem - Hoisington	6392		5	11	2	2	2										22
006 Bourbon Co.																	
St. Mary Elem - Fort Scott	0940		13	13	14	14	4										58
008 Butler Co.																	
Berean Academy High - Elbing	5426									30	35	51	45	37	25		226
St. James - Augusta	5580	25	17	18	21	14	7										102
015 Cowley Co.																	
Holy Name Elem - Winfield	7340	9	13	5	10	5	5	7									54
Trinity Lutheran Elem - Winfield	7344	12	5	8	8	9	9	6	2	1							60
Sacred Heart Elem - Arkansas City	7486	14	20	23	18	26	16	13									130
019 Crawford Co.																	
Colgan High School - Pittsburg	1334											29	27	25	27		111
St. Mary's Elem - Pittsburg	1338	35	41	30	32	40	41	33	31	30							316

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KANSAS ACCREDITED NON-PUBLIC SCHOOLS ENROLLMENT  
1988-89

County	Building	K	1	2	3	4	5	6	7	8	9	10	11	12	Non-Graded	Spec. Ed.	Total
021 Dickinson Co.																	
St. Andrew's Elem - Abilene	6486		9	16	7	9	11	6									58
023 Douglas Co.																	
St. John Elem - Lawrence	8232		45	38	42	39	44	35	32								275
024 Edwards Co.																	
St. Nicholas Elem - Kinsley	4132			8	6	11	9	5	7	5	5						59
026 Ellis Co.																	
St. Mary's Elem - Ellis	5252			15	15	11	15	9	13								78
St. Joseph Elem - Hays	7980		44	46	52	42	49	42									275
Thomas More Prep - Hays	7984											72	63	67	67		269
028 Finney Co.																	
St. Dominic Elem - Garden City	7145			26	33	23	21	25	25								153
St. Mary's Elem - Garden City	7154		46	23	26	22	26	14	21								178
Garden City SDA Elem	7155		2		1		1		2								6
029 Ford Co.																	
Sacred Heart Catholic - Dodge City	6712		45	50	36	47	43	40	28	33	27						349
030 Franklin Co.																	
Sacred Heart Elem - Ottawa	2662		16	16	12	13	7	13	14								91
031 Geary Co.																	
Immanuel Lutheran Elem - Junction City	7638		6	13	10	5	5	6	6								51
St. Xavier Elem - Junction City	7640		24	22	27	21	21	20	18								153
St. Xavier High - Junction City	7642									29	21	14	13	18	11		106
040 Harvey Co.																	
St. Mary's Elem - Newton	4525		24	25	22	19	22	24	15	25	18						197
044 Jefferson Co.																	
St. Joseph's Elem - Nortonville	3964			5	2	5	7	4	4								

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KANSAS ACCREDITED NON-PUBLIC SCHOOLS ENROLLMENT  
1988-89

County School Name	Building Number	Building												Non- Graded	Spec. Ed.	Total			
		K	1	2	3	4	5	6	7	8	9	10	11				12		
046 Johnson Co.																			
St. Paul's Elem - Olathe	0882		17	26	29	24	21	23	18	28	23								209
Bishop Meige High	9000											187	137	170	231				725
Brookridge School	9001		66	13	13	8													100
Cure of Ars Elem - Leawood	9002		68	65	71	57	55	27	54	56	45								498
Hebrew Academy - Prairie Village	9003								22	17	17								56
Hyman Brand Academy - Hebrew Elem	9005		32	44	37	34	36	32											215
Holy Trinity Elem - Lenexa	9006		56	58	55	52	48	52	43	38	45								17
Midland SDA Jr. High	9009			9	13	9	21	9	15	20	12	20							128
Ks. City Bible College High - Overland Park	9008									15	8	8	12	12	10				65
St. Pius X - Shawnee Misssion	9010		33	23	30	18	15	22	19	20	18								198
Kansas City Bible Elem	9011																		
St. Agnes Elem - Shawnee Mision	9014		39	36	38	45	32	39	30	38	39								336
St. Ann Elem - Prairie Village	9016		65	48	44	46	35	47	42	26	41								394
St. Joseph's Elem - Shawnee	9018		115	105	94	87	78	72	70	65	62								748
Holy Spirit Catholic - Overland Park	9019		50	52	56	55	49	47	41	29	28								409
Aquinas High - Shawnee	9020											202	173	116	90				581
Hope Lutheran	9021		18	20	15	18	16	13	10	8	13								131
Holy Cross Catholic - Overland Park	9023		50	36	39	27	34	36	23	30	22								297
Queen of Holy Rosary Elem - Overland Park	9024		32	26	35	29	26	30	28	27	24								257
Prince of Peace	9025		40	38	42	27	21	13	19										200
048 Kingman Co.																			
St. Patrick Elem - Kingman	3744		22	18	20	16	16	22	17	13	9								73
St. Leo - Nashville	3756			8	7	9	4	3		6	6								43
050 Labette Co.																			
Parsons Catholic Elem	8600		12	23	21	24	19	19	23	13	13								167
052 Leavenworth Co.																			
Xavier Elem Upper - Leavenworth	7034					50	51												101
Xavier Elem Primary - Leavenworth	7036		64	58	48														170
Xavier Elem Intermediate - Leavenworth	7040							41	54	49	45								159
Immaculate High - Leavenworth	7044											44	50	55	26				175
St. Paul Lutheran Elem - Leavenworth	7042		18	14	18	15	15	19	12	17	7								135

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KANSAS ACCREDITED NON-PUBLIC SCHOOLS ENROLLMENT  
1985-89

County School Name	Building Number	K	1	2	3	4	5	6	7	8	9	10	11	12	Non-	Spec.	Total
															Graded	Ed.	
055 Logan Co.																	
St. Joseph Elem - Oakley	2276		14	21	15	17	8	10	13								98
056 Lyon Co.																	
St. Joseph's Elem - Olpe	1402			9	13	14	12	13	11								72
Sacred Heart Elem - Emporia	1444		26	22	23	25	19	17									
058 Marshall Co.																	
Bremen Immanuel Lutheran Elem	0652		9	10	8	8	6	8	6	5							60
St. Gregory Elem - Marysville	4570		18	22	24	18	26	23									131
St. Michael Elem - Axtell	7932		11	14	1	7	8	6									47
059 McPherson Co.																	
St. Joseph Elem - McPherson	6060		13	11	12	12	7	10	3								73
061 Miami Co.																	
First Lutheran Elem - Paola	4724		9	4	1	2	8	7	7	3	4						45
Holy Trinity Elem - Paola	4726			19	13	20	16	5	11	12	10						106
Trinity Lutheran Elem - Paola	4728			6	3	5	2	6	4	5	3						34
062 Mitchell Co.																	
Tipton High	2208																
St. John Elem - Beloit	2244		12	22	17	18	20	16	19			10	14	10	13		47
St. John High - Beloit	2246											11	9	13	8	12	12
063 Montgomery Co.																	
Holy Name Elem - Coffeyville	6796		17	28	21	18	22	25	14								145
Zion Lutheran Elem - Independence	6862		15	7	9	11	8	9	8	6	2						75
Independence Bible College - Independence	6858									3	3	7	6	5	5		29
St. Andrew's - Independence	6860		15	21	13	16	13	7	5	5	4						99
Independence Bible Elem	6856		2	7	4	4	5	7	9								38
066 Nemaha Co.																	
Sts. Peter and Paul Elem - Seneca	6664			32	29	23	29	32	35	26	30						236

KANSAS ACCREDITED NON-PUBLIC SCHOOLS ENROLLMENT  
1988-89

County	Building															Non-	Spec.	
School Name	Number	K	1	2	3	4	5	6	7	8	9	10	11	12	Graded	Ed.	Total	
068 Ness Co.																		
Sacred Heart Elem - Ness City	2962		7	12	14	14	11	12	6	6	7							99
073 Pawnee Co.																		
Sacred Heart Elem - Larned	8160		12	14	14	14	16	13	10	12	6							111
076 Pratt Co.																		
Sacred Heart Elem - Pratt	5106		19	15	12	11	6	8										71
078 Reno Co.																		
Holy Cross Elem - Hutchinson	3144		19	17	19	21	15	15	19									125
St. Teresa's Elem - Hutchinson	3148		15	16	19	17	20	12	20									119
Central Christian Elem	3151		17	20	21	22	18	17										115
Central Christian High - Hutchinson	3152									20	21	16	11	10	11			99
Trinity High - Hutchinson	3154									16	15	18	15	24	18			109
St. Paul Lutheran Elem - Haven	3248		7	7		2	2		1	2								21
081 Riley Co.																		
Manhattan Catholic Schools - Manhattan	5152		32	36	35	30	25	18	20	17	11							224
082 Rooks Co.																		
Sacred Heart Elem - Plainville	2152		21	17	23	20	14	15	13									123
085 Saline Co.																		
Sacred Heart Elem - Salina	3036		23	28	21	13	16	19	18									138
Sacred Heart High - Salina	3038									37	25	34	20	26	29			171
St. John's Military High - Salina	3040									11	15	26	32	40	20			144
St. John's Military Elem - Salina	3042						6	6	10	15								37
St. Mary's Elem - Salina	3044		63	52	49	48	40	37	27									316

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KANSAS ACCREDITED NON-PUBLIC SCHOOLS ENROLLMENT  
1988-89

County	School Name	Building Number	Building												Non- Graded	Spec. Ed.	Total	
			K	1	2	3	4	5	6	7	8	9	10	11				12
087 Sedgwick Co.																		
	All Saints Elem - Wichita	1856	47	41	46	41	47	41	33	29	33							358
	Redeemer Lutheran - Wichita	1858	15	7	5	3	9											39
	Bethany Lutheran Elem - Wichita	1859	11	7	4	4	3	1	1									31
	Blessed Sacrament Elem - Wichita	1860	46	46	46	51	46	44	45	40	40							406
	Central Christian Academy	1862	48	47	46	44	35	24	21	7	7							
	Christ the King Elem - Wichita	1864	38	40	34	40	48	31	25	33	27							
	Holy Cross Lutheran Elem - Wichita	1866	26	26	26	25	26	20	23	23	25							220
	Holy Savior Elem - Wichita	1868	25	23	25	21	15	18	19	25	9							180
	St. Anne's Elem - Wichita	1882	44	47	49	38	47	39	35	43	33							375
	St. Elizabeth Ann Seton	1885	37	40	30	30	30	30	30	27	18							272
	St. Francis of Assisi Elem - Wichita	1886	87	85	90	96	73	75	56	64	61							677
	St. Joseph's Elem - Wichita	1888	28	30	29	29	22	27	25	26	21							237
	St. Jude Elem - Wichita	1890	28	30	29	29	22	27	25	26	21							237
	St. Margaret Mary Elem - Wichita	1892	18	20	25	28	19	25	12	22	17							186
	St. Patrick Elem - Wichita	1894	19	24	27	32	28	24	24	23	30							231
	St. Thomas Aquinas Elem - Wichita	1896	64	76	74	62	60	50	46	48	36							516
	School of Magdalen Elem - Wichita	1900	47	35	53	46	47	40	39	40	44							391
	Wichita Adventist Jr. Academy	1901		3	6	12	8	4	6	4	7			4				54
	Wichita Christian Challenge Middle	1903												32	29			61
	Wichita Christian Challenge Elem	1904	20	26	22	19	27	23	20									157
	Wichita Christian Challenge High	1908																97
	Bishop Carroll High - Wichita	1910												24	26	17	20	60
	Kapaun-Mt. Carmel High - Wichita	1912												194	185	160	156	
	Bethel Life School	1914												191	145	159	151	
	St. Mary's Elem - Derby	1952		26	26	32	22	23	20	20	23	15	2					209
	St. Cecilia Elem - Haysville	2100	21	12	11	13	10	12	10									68
	St. Peter Elem - Schulte	2040																
	St. Paul's Lutheran Elem - Cheney	2104		1		6	1		3	1	5	2						19
	The Independent School		14	20	21	21	16											78
	Friends University Child Development Center	9593		40	20	16	14											92



KANSAS ACCREDITED NON-PUBLIC SCHOOLS ENROLLMENT

1988-89

County School Name	Building Number	Building											Non- Graded	Spec. Ed.	Total		
		K	1	2	3	4	5	6	7	8	9	10				11	12
088 Seward Co.																	
St. Anthony Elem - Liberal	7746		7	16	17	16	9	8									73
089 Shawnee Co.																	
Assumption Elem - Topeka	8550		31	30	28	20	22	30	20	14	17						212
Holy Name Elem - Topeka	8554		30	42	25	27	29	23	18	23	21						238
Most Pure Heart of Mary Elem - Topeka	8556		75	76	72	81	73	77	56	46	40						596
Our Lady of Guadalupe Elem - Topeka	8558		31	31	21	17	22	18	13	18	14						185
Sacred Heart Elem	8560		19	21	17	26	23	20	15	17	18						176
Seventh Day Adventist - Topeka	8562			2	5	3	2	5	2	1	3						28
St. Matthew's Elem - Topeka	8566		35	37	27	21	41	13	23	20	19						236
Topeka Lutheran	8570		30	22	31	19	30	20	20	27	21						220
Hayden High - Topeka	8572												120	101	101	99	421
096 Sumner Co.																	
St. Joseph Elem - Conway Springs	4358			30	26	24	23	18	19								140
097 Thomas Co.																	
Sacred Heart Elem - Colby	3308		18	18	10	12	14	17	12								101
099 Wabaunsee Co.																	
St. John's Lutheran Elem - Alma	3676			2	7	10	4	6	5	5	7						46
101 Washington Co.																	
Linn Lutheran	0642			7	2	8	6	5	9	11	10						58
St. John Elem - Hanover	0646			20	13	11	9	7	9	14	9						92
Trinity Lutheran Elem - Hanover	0648			5	8	2	7	2	1	5	5						35
St. John's Lutheran Elem - Palmer	0654				3	2	6	6	4	1							22
105 Wyandotte Co.																	
Sacred Heart Elem - Bonner Springs	0234		10	16	6	12	11	5	7	9	9						95
All Saints Cons Elem - Kansas City	8380		20	16	16	24	23	11	23	21	14						168
Holy Family Elem - Kansas City	8382		19	22	24	20											55
Holy Name - Kansas City	8384		22	16	16	14	11	7	9	17	6						118
Blessed Sacrament - Kansas City	8386		16	19	14	19	25	14	11	20	20						158
Grace Lutheran - Kansas City	8390		19	12	13	9	17	16	7	14	7						14

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KANSAS ACCREDITED NON-PUBLIC SCHOOLS ENROLLMENT  
1988-89

County School Name	Building Number	K	1	2	3	4	5	6	7	8	9	10	11	12	Non- Graded	Spec. Ed.	Total
Our Lady of Unity	9400	34	32	38	37	30	14	22	25	19							251
St. John the Baptist - Kansas City	9410					25	18	35	21	15							?
St. Patrick's Elem - Kansas City	8421	65	49	54	42	39	31	32	34	21							300
St. Peters Cathedral - Kansas City	8422	38	39	43	54	27	27	36	26	22							312
Christ the King - Kansas City	8430	43	42	47	51	53	46	41	46	34							403
Ward High School - Kansas City	8434											110	102	121	137		470
Pleasant Green Comm Elem - Kansas City	9482	30	16	10	12	7	8	10									93
Pleasant Green Comm High - Kansas City	9483								7				3	1	5		16
<b>TOTALS</b>		<b>2,981</b>	<b>3,118</b>	<b>3,031</b>	<b>2,856</b>	<b>2,698</b>	<b>2,411</b>	<b>2,128</b>	<b>1,927</b>	<b>1,681</b>	<b>1,445</b>	<b>1,248</b>	<b>1,254</b>	<b>1,237</b>	<b>62</b>	<b>0</b>	<b>28,077</b>

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Testimony - Senate Bill 149

Senate Assessment and Taxation Committee

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

Mr. Chairman, members of the Senate Assessment and Taxation Committee. My name is Dan Elsener, I am the Superintendent of Catholic School in the Wichita Diocese, here to speak in support of Senate Bill 149. This bill would allow the families of Kansas to take a tax deduction for expenses such as textbooks, tuition, and transportation not currently being paid for by the State.

As Superintendent of a Catholic school system consisting of 36 schools, 8,400 students, and 570 professional educators, and as a parent of students in Catholic schools I am well aware of what it costs a family to choose a Christian education for their children. It takes a very significant investment!

The government encourages sound investments in capital through its' tax policies. In the case of our most important capital, our human capital/our children, we do not allow a deduction for their educational expenses. This is a mistake. The future economic and social well being of our State and nation is, in a large part, dependent on the education of our youth. We cannot justify the many other tax exemptions we give business enterprises of this State if we do not include, in a specific way, the extra effort families are making in the education of their children.

We must also remember that if parents were not paying these expenses that most of the educational cost would end up on the back of the taxpayers. It is sound business because educational expenses are most worthy of all investments for specific tax preferences. Such tax preferences can save the overall tax bill of the State for education. Education tax credits are a small, but important, first step in supporting parents that are making significant investments to exercise their right to choose the type of education they want for their children. Without some support for this right, it may become a lost right because of escalating costs.

Tuition tax credits will assist us in school reform and improvement. Respected economist, social scientist, corporate executives, and elected officials have declared education reform as a number one priority for our country if we want to maintain and expand our wealth and quality of life. While such calls for reform have been incessant throughout the decade, little has been accomplished. Why? Because in many cases there is little incentive to change the status quo. In business change happens much more readily because there is competition.

Public education, to a large extent, lacks the incentive that competition brings business. With tax deductions for educational expenses we will make a small step toward affordable choices in education. Without such legislation the cost of education will escalate to the point that choice is not affordable and, therefore, non-existent for many families.

I ask that you make a wise investment in education and support Senate Bill 149 by reporting it favorably for passage.



Testimony on SB 149  
before the  
Senate Assessment and Taxation Committee

by

Bill Curtis, Assistant Executive Director  
Kansas Association of School Boards

March 5, 1990

Mr. Chairman and members of the Committee, we appreciate the opportunity to testify today on behalf of the 302 members of the Kansas Association of School Boards. KASB opposes SB 149 which would grant deductions from the Kansas adjusted gross income for expenses incurred in sending children to private schools.

KASB has consistently opposed measures such as SB 149 for quite some time. The association has a specific policy which opposes tuition tax credits or voucher systems which would serve as a method of providing aid to private schools. It should be remembered that attendance at a private school is a matter of choice. Such choice should not receive incentives by granting tax deductions.

SB 149 expands the scope of this idea by permitting Kansas residents to count attendance at private schools in surrounding states as qualifying for the deduction. It would seem to us that this is bad public policy added to a bad policy. We appreciate the time and attention of the Committee and urge that SB 149 not be reported favorably.