

Approved: March 22, 1999
Date

MINUTES OF THE HOUSE COMMITTEE ON TAXATION.

The meeting was called to order by Chairperson David Adkins at 9:00 a.m. on February 19, 1999 in Room 519-S of the Capitol.

All members were present except: Rep. Tomlinson - excused
Rep. Wilk - excused

Committee staff present: Chris Courtwright, Legislative Research Department
April Holman, Legislative Research Department
Don Hayward, Revisor of Statutes
Shirley Sicilian, Department of Revenue
Mary Shaw, Committee Secretary

Conferees appearing before the committee:

Representative Dale Swenson
Representative Brenda Landwehr
Winston Kenton, Teacher, Bishop Carroll Catholic High School
Elizabeth Kraushaar, Parent
Mary Kay Culp, Kansas Catholic Conference
Matthew Crowley, Parent
Mary Peterson, Parent
Representative Gatewood
Joella Reid, Teacher, Pittsburg
Mark Tallman, Kansas Association of School Boards
Myrna Stringer, Main Stream Coalition, Prairie Village

Others attending: See attached list.

The Chairman opened the joint public hearing on:

HB 2242 - Income tax credit for teaching aids and certain education expenses
HB 2128 - Income tax credit for teaching aids

The Fiscal Notes were distributed for **HB 2242** (Attachment 1) and **HB 2128** (Attachment 2). The Chairman noted that the committee turn its attention to **HB 2242**.

Proponents:

The Chairman introduced Representative Brenda Landwehr, Proponent and sponsor of the **HB 2242** (Attachment 3).

The Chairman introduced Winston Kenton, Proponent, Social Studies Teacher, Bishop Carroll Catholic High School in Wichita and Member of the Catholic School Parents League of Kansas (Attachment 4).

The Chairman introduced Elizabeth Kraushaar, Proponent and Parent (Attachment 5).

The Chairman introduced Mary Kay Culp, Proponent, Associate Director of Education, Kansas Catholic Conference (Attachment 6).

The Chairman introduced Matthew S. Crowley, Proponent and Parent (Attachment 7).

The Chairman introduced Mary Peterson, Proponent and Parent (Attachment 8).

CONTINUATION SHEET

MINUTES OF THE HOUSE COMMITTEE ON TAXATION, Room 519-S Statehouse, at 9:00 a.m. on February 19, 1999.

The Chairman noted that the committee turn its attention to **HB 2128** and introduced Representative Gatewood, Proponent and co-sponsor of **HB 2128**. Representative Gatewood distributed letters that he had received regarding income tax credit for teaching aids (Attachment 9) and he introduced Joella Reed, Teacher in Pittsburg (Attachment 10).

Opponents:

The Chairman introduced Mark Tallman, Opponent, Assistant Executive Director for Advocacy, Kansas Association of School Boards (Attachment 11).

Written testimony:

Myrna Stringer, Opponent, submitted written testimony on behalf of the Main Stream Coalition, Prairie Village (Attachment 12).

Questions and discussion followed conferee testimony.

The Chairman closed the joint public hearing on **HB 2242** and **HB 2128**.

The Chairman opened the public hearing on:

HB 2167 - School sales of reading material exempt from sales taxation

The Fiscal Note was distributed for **HB 2167** (Attachment 13).

Proponents:

The Chairman introduced Representative Dale Swenson, Proponent and sponsor of the bill (Attachment 14).

Questions and discussion followed.

The Chairman closed the public hearing on **HB 2167**.

The meeting was adjourned at 10:05 a.m.

The next meeting is scheduled for February 23, 1999.

HOUSE TAXATION COMMITTEE
GUEST LIST

DATE: Feb. 19, 1999

Clare C. Allen	Ks Taxpayers Network
Alex Kotayantz	Ks. Academy of Science
Winston Kenton	Bishop Carroll Catholic High School, Wichita
Bob Voboril	Kc. Assoc. Ind. & Religious Schools
Mary Peterson	parent
Matt Crowley	Parent
Mary Kay Culp	KS. Catholic Conference
D. J. Burt	KCCI
Riz Kraushaar	parent
Margellen B. Wright	Cassis Tech, for Kansas
DALE SWENSON	LOG
Mark Tallman	KA5B
Kelly Kelly Kuitala	City of Overland Park
Robert E. Kuehl	Ks Ind Oil & Gas Assoc
Don Schuack	KIOGA
Jocelyn Reid	Pittsburg Community Schools
Nancy Tinsley	Pittsburg, Kansas Pittsburg, KS
Jim Langford	DOB
Diane Gjerstad	USD 259
Oran Burnett	USD 501-#
Jocque Oaker	SQE
Denise Axt	USA -

STATE OF KANSAS



DIVISION OF THE BUDGET

Room 152-E
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Bill Graves
 Governor

Duane A. Goossen
 Director

February 16, 1999

The Honorable David Adkins, Chairperson
 House Committee on Taxation
 Statehouse, Room 448-N
 Topeka, Kansas 66612

Dear Representative Adkins:

SUBJECT: Fiscal Note for HB 2242 by Representative Landwehr, et al.

In accordance with KSA 75-3715a, the following fiscal note concerning HB 2242 is respectfully submitted to your committee.

HB 2242 would allow a \$500 refundable tax credit for individuals certified to instruct kindergarten through twelfth grade. The credit would be based on the purchase costs of materials or equipment used to assist in the education of students. The bill would also allow a tax credit and refund to individuals for amounts incurred during the taxable year for education expenses for all dependents attending an elementary or secondary school in Kansas. The amount of the credit would be 25.0 percent of the amounts paid for education expenses in excess of \$250 but not more than \$500 for all dependants in any taxable year. The bill would become effective in tax year 1999.

Estimated State Fiscal Impact				
	FY 1999 SGF	FY 1999 All Funds	FY 2000 SGF	FY 2000 All Funds
Revenue	--	--	(\$26,900,000)	(\$26,900,000)
Expenditure	--	--	--	--
FTE Pos.	--	--	--	--

Passage of the bill would reduce revenues to the State General Fund by \$26.9 million in FY 2000. Currently, there are 38,044 accredited public and private teachers in Kansas. If all

*HOUSE TAXATION
 2-19-99
 Attachment 1*

teachers were to claim the \$500 credit, the impact would reduce State General Fund revenues by \$19.0 million

The Department of Revenue estimates the income tax credit for school fees would reduce State General Fund revenues by \$1.4 million each year. There are approximately 260,000 families with school aged children. Assuming that each student will have about \$125 in fees for books, material and registration, only those families with more than two children could claim a credit for basic registration fees. If 25,000 families have three children, using the same \$125 tax credit would reduce State General Fund revenues by \$.8 million. If 10,000 families have four or more children, the credit claimed would be another \$.6 million.

The bill also allows the purchase of computers and software to qualify for the credit. The Department of Revenue estimates the impact of this provision would reduce revenues to the State General Fund by \$6.5 million. The estimate assumes that all 260,000 families would purchase a computer or software with an average tax credit of \$100. Any fiscal effect resulting from the passage of this bill is not accounted for in *The FY 2000 Governor's Budget Report*.

Sincerely,



Duane A. Goossen
Director of the Budget

cc: Lynn Robinson, Revenue

STATE OF KANSAS



DIVISION OF THE BUDGET

Room 152-E

State Capitol Building

Topeka, Kansas 66612-1575

(785) 296-2436

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Bill Graves
Governor

Duane A. Goossen
Director

February 11, 1999

The Honorable David Adkins, Chairperson
House Committee on Taxation
Statehouse, Room 448-N
Topeka, Kansas 66612

Dear Representative Adkins:

SUBJECT: Fiscal Note for HB 2128 by House Committee on Taxation

In accordance with KSA 75-3715a, the following fiscal note concerning HB 2128 is respectfully submitted to your committee.

Beginning with tax year 1999, SB 2128 would allow certified teachers to claim an individual income tax credit up to \$500 for the purchase costs of equipment, materials or other teaching aids for use in the classroom. The bill would require that the teacher be an instructor in an accredited school. The bill would refund any credit in excess of tax liability to the teacher. The bill would require individuals who claim the tax credit to increase their federal adjusted gross income by the amount of the credit claimed.

Estimated State Fiscal Impact				
	FY 1999 SGF	FY 1999 All Funds	FY 2000 SGF	FY 2000 All Funds
Revenue	--	--	(\$16,537,500)	(\$16,537,500)
Expenditure	--	--	--	--
FTE Pos.	--	--	--	--

The Department of Education reports that 33,075 certified teachers are employed in accredited schools. If every teacher claimed the \$500 income tax credit, State General Fund revenues would be reduced by \$16.5 million in FY 2000. The increase in federal adjusted taxable income would offset the allowable federal deduction of the funding as a charitable

HOUSE TAXATION
2-19-99
Attachment 2

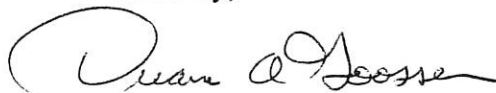
The Honorable David Adkins, Chairperson

February 11, 1999

Page 2

contribution by the teacher. Any fiscal effect resulting from the passage of this bill is not accounted for in *The FY 2000 Governor's Budget Report*.

Sincerely,

A handwritten signature in cursive script that reads "Duane A. Goossen". The signature is written in black ink and is positioned above the printed name and title.

Duane A. Goossen
Director of the Budget

cc: Lynn Robinson, Revenue
Dale Dennis, Education

State of Kansas
House of Representatives

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TOPEKA

COMMITTEE ASSIGNMENTS
HOUSE APPROPRIATIONS
SRS SUBCOMMITTEE
JOINT COMMITTEE ON CHILDREN
AND FAMILIES

BRENDA K. LANDWEHR
Representative, Ninety-First District

February 17, 1999

**Testimony for
Education Tax Credit
For
Parents and Teachers (HB 2242)**

Thank you Mr. Chairman and Committee members for allowing me the opportunity to appear before you today in support of HB2242. This bill allows for a refundable tax credit for parents and teachers for education expenses. There are two parts to HB2242, one part of this bill provides a dollar-for-dollar, refundable tax credit for teachers for unreimbursed education materials used in his or her classroom with a cap of \$500. The other part of this bill provides a 25% refundable tax credit for parents of educational expenses over \$250 with a cap of \$500 per family.

A Parent and Teacher tax credit allows those closest to the child to direct their own tax money for the child's education. Parental involvement has been shown to be the biggest single indicator of improved performance for the child. Teachers provide their own funds for education and should be allowed a direct tax credit. Teachers should not have to jump through extensive hoops to be reimbursed.

This is how the education tax credit will work: a parent or teacher will add all of his or her income and then subtract any deductions (i.e. charitable contributions and home mortgage interest) and exemptions he or she may have. That figure becomes the taxpayer's taxable income on which the tax liability is computed. After figuring the tax liability, the education tax credit will reduce the tax liability by the same amount of the credit, thereby resulting in a dollar-for-dollar reduction in taxes. If the amount of the education tax credit exceeds the tax liability, the excess credit is refundable to the parent/teacher. This bill does not provide any tax dollars to public or private schools, but it does provide parents and teachers the ability to use their own tax dollars for the education of our children.

It makes you wonder why anyone would want to prevent parents and teachers from using their tax dollars to help educate our children. Other states have done tax credits. Precedents for **tuition** tax credits (which this bill does not provide for) have been established in three states.

*House Taxation
2-19-99
Attachment 3*

Tuition tax credits for educational expenses in Minnesota were established in a Supreme Court decision in 1983, and were \$1,000 per child with a maximum of \$2,000 per family in 1998, covering such things as transportation expenses and computer hardware and software expenses. Iowa has a tuition tax credit equal to 25% of the first \$1,000 that the parent has paid for educational expenses, and Arizona has passed a tax credit of up to \$500 for taxpayers who donate money to charities providing private school tuition assistance. I would be happy to supply information on what any of these states have done at the Committee's request.

Educational tax credits for parents and teachers would be a far less controversial decision and an easily supported one--as evidenced by the more than one-thousand-one-hundred (1100) signatures signed by petitions in support. But what makes the Kansas Education Tax Credit unique is that it provides an education tax credit to teachers as well as parents--and does not include tuition expenses. Kansas has the opportunity to be the first to provide this type of credit and thereby signify its continuing commitment to improving the education of our children.

As most of you are aware, in 1998 this bill passed out of this committee and out of the House with caps of \$125 and \$300. (SB 44 supp) If the state of Kansas provides tax breaks for companies, why shouldn't it do the same for the education of our children? This bill will help all parents and all children regardless of race, sex or religion.

I come before you to encourage this Committee to vote in favor of the Kansas Education Tax Credit which will provide an incentive to parents and teachers to enhance the educational experiences of our children. Thank you for the opportunity to appear before you today. I would be happy to stand for questions if it so pleases the Chairman.

Respectfully submitted,

Rep. Brenda Landwehr

**Addendum to Testimony for HB 2242
by Rep. Brenda Landwehr**

RE: Fiscal Note

Because this is the first legislation of its kind in the nation, it has been a challenging feat for Office of the Budget, Legislative Research, and my staff to provide an accurate estimate of the actual implementation costs of an education tax credit for teachers and an education tax credit for parents excluding tuition.

When figuring the fiscal note, it was easy to determine the number of persons who would be eligible for the credit.

There are...

- 36,000 licensed teachers (Office of the Budget)
- 34,000 classroom teachers (Legislative Research)

The Office of the Budget calculated their fiscal note based on the number of licensed teachers. I agree with Legislative Research's recommendation to include only classroom teachers and not administrators and superintendents in the estimation. The intent of the legislation is to encourage classroom teachers to purchase items to enhance classroom learning.

Where the difficulty arose was in estimating the number of those eligible for the tax credit who would actually take advantage.

- Office of the Budget estimates that 100% of those eligible teachers, administrators, and parents would take advantage of the credit for the full amount.
- Legislative Research also estimated the fiscal impact at 100% participation, based on the model provided for by the Office of the Budget (reducing it to include only classroom teachers).

In an effort to provide the committee with a realistic expectation of state cost, we evaluated it from several angles.

Compared to other tax credits

- Minnesota also has an education tax credit bill, which went into effect in 1998. (No data available)
- MN has a simple line-item tax credit on their tax form, which from 100% of Minnesotans who are eligible only 75% take advantage.
- There was no data available from Kansas on any tax credits.

Compared to other education tax credits

- Iowa has had 86,000 individuals take advantage of their K-12 education tax credit. (No eligibility figures available)
- Kansas has 260,000 eligible individuals.
- According to the ALEC Report Card on Education, Kansas and Iowa are comparable for comparison purposes.
- Transposing Kansas estimates and Iowa actuals by inflating the 260,000 parent eligibility by 108% (280,800) to account for state student population variances, then one could say that there was 31% participation in Iowa for their education tax credit.

From a logical perspective

- Kansas could not provide proof of any tax credit on the books which has ever received 100% participation.
- It is unrealistic to presuppose 100% participation in any program.
- Every teacher and every parent will not (1) have knowledge of the tax credit, and even if they do so, (2) they will not all take advantage of it.

After comparing the 100% usage rate provided in the fiscal note with tax credits in other states, other school tax credits and with common logic, I propose that the committee consider a 50% usage which would be much higher than comparative school tax credits and lower than comparative general tax credits.

For this rationale, I offer to the committee that we project this program with a \$13.45 Total FY 2000 impact (50% of the fiscal impact provided by Legislative Research).

In addition, it would be my recommendation that the Fiscal Oversight Committee be consulted to mediate these varying fiscal projections.

Ladies and Gentlemen:

My name is Winston Kenton and I am a social studies teacher at Bishop Carroll Catholic High School in Wichita and a member of the Catholic School Parents League of Kansas. It is a great privilege to appear before you to speak on behalf of the over 800 students at Bishop Carroll, their families, our faculty, administration, and staff. But today, as I speak to you, I would like to speak not only as a teacher, but also as a parent of Catholic school children.

The Catholic Church and the Diocese of Wichita have long maintained that parents should be the primary educators of their children. Any teacher could tell you that promoting parental involvement in the education of children is key to improved learning. Representative Brenda Landwehr has sponsored a bill which would give parents a chance to take a proactive role in the education of their children. House Bill 2242 would provide parents a tax credit of 25% of what they spend over \$250 for school fees, (excluding tuition), books, supplies, tutoring, computer hardware or software, toward the education of their child up to \$500 per year. Such legislation would make great strides in assisting parents who seek to provide their children with the educational opportunities to excel in the technological age in which we live. In order to keep up with the latest advances in computer technology, many parents recognize the necessity of purchasing educational software and hardware to give their children every possible advantage in the classroom. Such expenditures place an additional monetary burden on parents who have long sought to provide their children every educational opportunity, in order to fulfill their role as primary educators.

House Bill 2242 also would provide teachers with a dollar for dollar tax credit for any personal money they spend on instructional materials, equipment or supplies up to \$500 per year. Almost two years ago, I left the Wichita Police Department, where I had served for sixteen years, in order to teach. When I changed careers my wife and family questioned my decision to enter into a profession which paid even less than that I was leaving behind. I can personally attest that the teaching profession, like law enforcement, is not about making money. No one ever entered either career with aspirations of becoming wealthy beyond their wildest dreams. As legislators, I'm certain that you also understand this commitment to serve others at great personal

HOUSE TAXATION
2-19-99
ATTACHMENT 4

sacrifice. After all, wealth should not always be measured in terms of material possessions. You and I will continue to fulfill our responsibilities regardless of the personal challenges our choices have presented us with. Good teachers have always, and will always, make personal sacrifices on behalf of their students. Good teachers will continue to spend their hard-earned wages to benefit their students. As both a parent and teacher, I can think of no greater way to invest a significant portion of my income than on the education of our children. School budgets simply cannot provide all materials and resources necessary to make our classrooms truly effective environments. For this reason, teachers will continue to make out-of-pocket expenditures to provide every learning opportunity possible for their students. In light of this, I ask that you consider both the parents and teachers who actively fulfill their roles in the education of our State's greatest resource, our children. Please help lessen the burdens of those who are seriously engaged in the practical effort of making the future better for our State through education.

The parents and teachers of Bishop Carroll Catholic High School overwhelmingly support House Bill 2242. We collectively ask you to vote for this positive legislation which promotes family involvement in education and rewards those hardworking teachers who so valiantly deserve the assistance. Thank you for your time and attention. I sincerely appreciate this opportunity to appear before you to speak on this matter of vital importance to ALL students, parents, and teachers.



Winston E. Kenton
Social Studies Teacher
Bishop Carroll Catholic High School, Wichita

Teacher/Parent Tax Credit

(Testimony of Elizabeth Kraushaar)

I believe that educating our children is one of the most important responsibilities we have as parents. As a parent, I have a growing concern for the cost of educating my children. Not only do textbook fees go up every year, new fees are added. The list of supplies needed to start the school year gets longer every year. Parents are required to pay state taxes, which fund our schools. In past years the schools furnished most of the supplies needed. Now, parents are required to purchase most of the supplies. Having more than one child, I do not look forward to enrollment time. The expenses of educating our children can be overwhelming at times.

When aptitude tests are given, the results usually show that the lowest test scores come from the students whose parents are less fortunate. When the test scores are averaged together, to represent the school as a whole, the results are the same. The schools located in the poorest part of town have the lowest test scores. Parents need a tax break so that the purchase of educational material can fit in every families budget, not just the more fortunate.

Parents, working with teachers, are an essential part in helping our children improve their learning capabilities. Education has to be reinforced

HOUSE TAXATION
2-19-99
ATTACHMENT 5

at home. Unfortunately, many parents do not have the economic means to purchase educational materials for use in their homes. If parents were given a tax credit for enrollment fees and educational materials, we would know that our government stands behind educating our children.

In our governor's state of the union address, education was given top priority. Any legislation, that improves the education of our children, would not reach an obstacle if it came across his desk. With the constant advancing of modern technology, a tax credit would enable more families to purchase the technological advancements that are now becoming essential in our society. Parents would then be able to reinforce what our teachers and schools are trying to accomplish.

As a lifetime Kansas resident I would take pride in telling people that the state of Kansas supports parents that take an active role in reinforcing education at home. Our children are our future. They are the leaders of tomorrow.

I would to thank the committee for giving me this opportunity to address this important issue concerning the future of our children.

TESTIMONY TO THE KANSAS HOUSE TAXATION COMMITTEE

IN FAVOR OF HOUSE BILL 2242

FEBRUARY 17, 1999

by Mary Kay Culp, Associate Director of Education, Kansas Catholic Conference

Mr. Chairman, members of the House Taxation Committee, my name is Mary Kay Culp and I am testifying today on behalf of the Kansas Catholic Conference, which represents the interests of the four Catholic bishops of Kansas, and the 30,000 students in Kansas Catholic schools and their 60,000 tax-paying and tuition paying parents which save the state of Kansas over \$200,000,000.00 per year.

I am here today to testify in favor of House Bill 2242, the Parent and Teacher Education Tax Credit bill. H.B. 2242 would provide up to a \$500.00 dollar for dollar tax credit for public and private school teachers for out-of-pocket expenditures for classroom instructional equipment and supplies, and a tax credit of 25% of expenditures over \$250.00 for parents up to \$500.00 annually for education fees, textbooks, supplies and equipment, excluding tuition, but including computer hardware and software.

In supporting this bill today, I want to point out that it is the above average teacher that goes out of their way to provide for their classroom by purchasing instructional equipment and supplies out of their own pocket. A tax credit of up to \$500 a year for these teachers can only add to the prospect of retaining good teachers in Kansas and in the profession -- a profession not known for it's monetary rewards, much less reimbursements.

In conversations with several school principals about this bill, I learned for example that very often schools are limited in the audio-visual equipment they can purchase, and teachers often have to get on a schedule to utilize that equipment. In many cases a frustrated educator will go out and purchase their own VCR, slide projector or power point presentation equipment and absorb the cost themselves.

As to the parent portion of the bill, I want to focus my testimony today on the fact that eligible educational expenses include the purchase of computer hardware and software. I think this is especially important given the fact that colleges like Kansas University are going to begin requiring personal ownership of a computer as a prerequisite for attending K.U. next year.

While technology education at school is imperative, most would agree that the best computer skills are acquired by students with access to a computer at home. Increasingly educators at all levels are utilizing computers to post notes, reviews and homework assignments. These include apparantly at least one Kansas second grade teacher, who posts homework assignments on her website.

With utilization of group e-mail, the prospect of increased parental notice, communication and feedback bode well for a new tool to insure increased parental involvement in their children's education-- something universally recognized as a bell-weather of good learning outcomes.

Committed home computer users find it difficult to believe that everyone doesn't already own a computer, but last December, a week before my son's highschool economic stock project was due, four of his classmates showed up at our house to do required Internet research. Parents at my son's school paid \$3,700 per child in tuition last year. Money for the purchase of a computer isn't always readily available. A tax credit would certainly be helpful towards that end.

In closing, please note that last year this bill passed the full House by a vote of 96 to 24 before dying in a Senate conference committee. That lopsided vote illustrates the amount of support your colleagues have for the concept of education tax credits for public and private school teachers and, equally important, parents, and we urge you to vote for this bill..

House Taxation
2-19-99
Attachment 6

<HTML>Subj: ParentLink Suite offered by Sprint enhances parental...

 Date: 2/16/99 11:54:10 AM Central Standard Time

 From: AOL News

 BCC: KSCathEd

ParentLink Suite offered by Sprint enhances parental involvement to improve student performance

KANSAS CITY, Miss.--(BUSINESS WIRE)--Feb. 16, 1999--Dozens of studies agree: Parental involvement can dramatically improve children's academic achievement.

 "Research confirms that when parents are partners in their children's education, the results are improved student achievement, better school attendance, reduced dropout rates and decreased delinquency," writes Secretary of Education Richard W. Riley.

 The ParentLink Suite(TM) offered by Sprint to K-12 schools helps schools leverage the power of increased parental involvement to improve student performance.

 The ParentLink Suite is a communications system that brings together parents, teachers and students. Its three components Attendance Server, ParentLink (Home work Hotline) and Teacher's Assistant - give parents instant access to their children's school information by telephone or by Internet access.

 Here are examples of how the ParentLink Suite enriches the school

 home connection.

-- Reduce absenteeism with Attendance Server

 Attendance Server allows parents to access their children's attendance records - down to the individual class period within minutes of an absence. The school can automatically call parents at home or at work by phone or notify them via the Internet when a child is absent, or even tardy for a class. Reporting is based on the absence thresholds programmed into the system.

 This helps parents break the destructive cycle of student absenteeism, an early warning sign of at-risk student behavior. It also boosts productivity. Instead of compiling attendance reports manually, Attendance Server handles this time-consuming task automatically, allowing teachers and staff to focus on what they do best: educate students.

 Communicate better, easier and faster with ParentLink

 The ParentLink component of the ParentLink Suite is an interactive voice response system that provides a "homework hotline," an outbound dialing system and a voice mail system for parents and students calling in. Schools can deliver important messages to individual homes, groups of homes or the parents of every student in the school.

 ParentLink's enhanced features also allow schools to conduct automatic surveys, provide "directory assistance," let parents leave messages for teachers and provide flexible messaging capability. For example, teachers can record a message for their own message box, send it as a voice mail to the principal and distribute it to all their students' homes.

 With "homework hotline," students and parents can check homework assignments, school club activities, and even lunch menus 24 hours a day.

 Help students make the grade with Teacher's Assistant

 With Teacher's Assistant, parents will no longer have to wait until the end of the grading period to find out how their child is performing in school. Parents can access their children's grades 24 hours a day, seven days a week.

 Teachers can easily and conveniently alert parents when grades improve or decline on homework, weekly quizzes, and even report missed assignments on a regular basis, further opening lines of communications between parents and teachers. Reporting thresholds can be established for any single student or group of students

.

Sprint helps parents connect with Kansas schools every day. There's no question that Lansing, Kan., Unified School District 469 parents are involved in their children's education.

 Thanks to ParentLink, children or their parents access ParentLink voice mail boxes on an average of 1.6 times a day to obtain information on school activities, homework assignments, or to leave messages with a teacher or staff member.

 "The phone is part of everyone's life; it's an easy, accessible way for parents to get involved in their children's lives at school," says Jeff Andrews, Lansing's technology coordinator. "We know parents like ParentLink. We have about 500 students at our middle school, and parents or students make from 200 to 800 calls a day into the system."

 "The ParentLink Suite technology is user-friendly and versatile," Mark Uhart, Education Market Manager for Sprint. "The ParentLink package consists of a PC-based interactive voice response unit that interfaces with a school's phone system and the administrative computer network. The ParentLink Suite provides a great opportunity for parents to access information that leads to success in the classroom."

 Uhart also said ParentLink is a cost-effective solution for a wide range of schools. Depending on the system size and desired applications, the price for the package ranges from \$15,000 to \$35,000.

 ParentLink, developed through Parlant Technology, is just one solution in a full line of educational products Sprint delivers. With Sprint, schools and districts can enjoy the benefits of a communications infrastructure tailored specifically for education.

 Sprint offers a full range of products and services, including local, long distance; wireless; and voice, data and video solutions to meet your unique educational needs.

 For more information, contact your Sprint representative; ask for a demonstration; or visit the Sprint Website at www.sprint.com/education.

 Sprint is a global communications company - at the forefront in integrating long distance, local and wireless communications services

 and is one of the world's largest carriers of Internet traffic. Sprint built and operates the United States' only nationwide all digital, fiber-optic network and is the leader in advanced data communications services.

 Sprint has more than \$17 billion in annual revenues and serves more than 17 million business and residential customers.

CONTACT:

Sprint

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www.sprint.com

Testimony of Matthew S. Crowley
in support of H.B 2242

February 19,1999

Good Morning.

My name is Matt Crowley and I come before this committee to voice my support for the passage of H.B 2242 and in particular to New Sec. 2 dealing with dependant educational expenses. It is my belief as a parent of school age children that the amendments proposed under this bill will provide much needed relief to those taxpayers who supplement their children's education by purchasing educational materials that would that would not otherwise be provided by the school system. From my own experience, my children's access to a computer and the various educational software programs my wife and I have purchased have proven that such expenditures are not luxuries but rather, necessary for todays'' students. Likewise, parents such as myself, realizing the budgetary constraints and redtape that face the individual classroom teachers have been willing to purchase needed classroom materials that benefit all the students who use them. While the amendments proposed under this bill would not off-set all of the costs of those expenditures, it would provide somewhat of an incentive to those parents who make the investment in their schools. As I am sure each of you know, parental involvement in their children's education is a very important part of the learning process. By passing this amendment this committee would be signaling there commitment to foster such involvement. What parent who believes that it is important enough to spend money on additional educational materials would not become involved in their child's education to make sure that those materials are utilized.

I do not come before this committee bearing photos, graphs or charts. I don't even have statistics

HOUSE TAXATION
2-19-99
ATTACHMENT 7

to cite. Rather, I come as a common taxpayer and more importantly as a parent to ask this committee to take advantage of this opportunity; to do the right thing by passing this bill and provide relief where we all know it will do some good.

Thank you for the opportunity to speak with you this morning.

I am a self employed, tax-paying parent of 4 children that attend parochial school here in Topcka. There are three portions of this bill I would like to speak in favor of.

The first involves workbook, textbook and school supplies paid for by parents. The workbook fee per child at our school ranges from \$60- \$131, depending on the grade level. Textbook fees range from \$50- \$200. Basic school supplies from the "back to school" list cost \$40 per student. Adding those together, at an average of \$245/child, I spent \$880 last fall preparing my children to begin school. Next year, my oldest daughter will attend Hayden High School. My registration packet says that supply and book fees will be \$650.

The second reason I am here is that I am not the only one who spends extra money on my children. New teachers work at a greater disadvantage than more experienced teachers because they have not had the opportunity to accumulate supplies for their classrooms. My 2nd grader's teacher spent an avg. of \$100 a month for supplies, extra books, certificates etc. She is in her second year of teaching and makes approximately \$1,200 /month.

Lastly, I am here because technology is a fact of life in education. We must support our children with access to technology. I am lucky enough to be able to afford a computer for my family. Our second grader can retrieve his daily homework assignments from his class website. My third and sixth graders regularly pull report information from the CD Encyclopedia and the Internet. My eighth grader can download her assignments to the school computer. Approximately 50% of the students at our school have computers. Obviously, that means the other 50% do not. Among some school populations, you can expect that more than 90% do not.

Thank you for your time and consideration. I can see many positives in supporting our parents and teachers in the education of our children.

Mary Peterson
234-3636

*HOUSE TAXATION
2-19-99
ATTACHMENT 8*

From: <balkans@pitton.com>
To: <gatewood@house.state.ks.us>
Date: Wed, Feb 17, 1999 9:41 AM
Subject: Forward

Doug,

I was asked by this member in Frontenac to forward this on to you.
Thanks!!

Tony White

Dear Rep. Gatewood,

I am thrilled that you have introduced a bill that will provide a tax credit for teachers who dip into their own pocket for classroom supplies. I would love to be able to come and testify on behalf of every teacher I know, but unfortunately, our negotiated agreement does not permit time off for that reason. Perhaps this email will be of some help.

For the past twenty-three years, I have taught Kansas kids. If you were to average my classrooms to 25 students per year, that would total 575 students. Some years I have taught as many as 65 students, so it would be safe to use 800 students as a round figure. If I had just spent \$1 per student, you can see how that could mount up fast. But if you think about all the celebrations (Christmas, Valentine's, Easter, birthdays, first day of school, last day of school, A/B Honor Roll parties, Perfect Attendance etc.), a figure of \$3-\$5 (\$4000) per student is not unrealistic.

Every year that I change to a new grade level, or change curriculum in some way, I purchase necessary "tools of the trade". I would estimate that I spend between \$300 - \$500 ($\$400 \times 23 = 9200$) per year in educational materials to support my classroom projects. This could be from Epsom salt to peanut butter and crackers to bookmarks!

The Frontenac Public Schools has done an outstanding job providing me with student incentives and materials that I need to do a great job. I am very grateful to be working in this district. I remember times in other districts, back in the days of the purple dittos, that teachers were rationed paper, one ream at a time!

Whenever teachers are mandated to renew their certificates, or to further their professional goals, the cost is born predominately by the teacher. I would estimate that my Master's Degree and the 36 hours that I have earned above that would be worth a pricey \$10,000. Sometimes it takes my breath away!

Anything you can do to further the educational cause will be greatly appreciated, certainly by teachers, but by our students as well. On Wednesday, while you're working in Topeka, I'll be serving pizza to the 7 students in my classroom who successfully passed all nine levels of their times tables with a 97% accuracy on the first test. It's an

Rep. Gatewood - letters

House Taxation
2-19-99
Attachment 9

awesome achievement...something they are very proud of, and so am I! When we look into the camera and say "Cheese", the \$20 I spent will be well worth it.

Sincerely yours,

Debbie Restivo
4th Grade Teacher
Frank Layden Elementary School
200 E. Lanyon, Frontenac, KS 66763
(316) 231-7790

P.S. On the lighter side, I have also enclosed another interesting look at teachers and money.

Teachers Get Paid Too Much

Teachers get paid TOO much...I'm fed up with teachers and their hefty salary schedules. What we need here is a little perspective. If I had my way, I'd pay these teachers myself-I'd pay them babysitting wages. That's right, instead of paying these outrageous taxes, I'd give them \$3 an hour out of my own pocket. And I'm only going to pay them for five hours, not coffee breaks. That would be \$15 a day. Each parent should pay \$15 a day for these teachers to baby-sit their child. Even if they have more than one child, it's still a lot cheaper than private day care.

Now, how many children do they teach every day, maybe 20? That's \$15 x 20 = \$300 a day. But remember, they only work 180 days a year! I am not going to pay them for all those vacations! $\$300 \times 180 = \$54,000$. (Just a minute, I think my calculator needs new batteries).

I know now you teachers will say, what about those who have 10 years experience and a master's degree? Well, maybe (to be fair) they could get the minimum wage, and instead of just baby-sitting, they could read the kids a story. We could round that off to about \$5 an hour, times five hours, times 20 children. That's \$500 a day times 180 days. That's \$90,000...HUH!? Wait a minute, let's get a little perspective here. Baby-sitting wages are too good for these teachers. Did anyone see a salary schedule around here?

From: Pam Shepard <pshepard@usd404.k12.ks.us>
To: "gatewood@house.state.ks.us" <gatewood@house.state.ks.us>
Date: Wed, Feb 17, 1999 10:36 AM
Subject: tax credit for teachers

Dear Mr. Gatewood,

I am a special education teacher at Riverton #404 hired through Southeast Kansas Special Education Coop U.S.D, #250. Until local districts started including special education teachers on their budgets, we spent a tremendous amount of our own money because the coop seldom had any money for supplies. We are now allocated the same money as regular teachers which is \$300 a year at Riverton. That might seem like a lot of money, but if you check into the prices of supplies you will see that it doesn't go very far.

My husband used to ask me how much was it costing me to be a teacher. Fortunately, that has improved in the past couple of years. I see a need for a tax credit for teachers.

Sincerely,
Pam Shepard
P.O. Box 290
Riverton, Ks. 66770

From: "LISA ELLIOTT" <SOELLIOT@SMSD.K12.KS.US>
To: <gatewood@house.state.ks.us>
Date: Wed, Feb 17, 1999 11:45 AM
Subject: teacher bill

Mr. Gatewood: Thank you so much for sponsoring this bill to give teachers tax credits for the \$\$ they spend on classroom supplies. Almost everyone spends something, and most would spend more but they can't afford it. As for teachers testifying at your hearings, you probably won't get any or many. Most teachers don't have personal days that they can easily take off, and few if any can afford to take a day without pay. Be assured, however, that teachers appreciate what you are trying to do for us. Thank you again. Lisa Elliott, Shawnee Mission South High School

From: "ROSEMARY A RIORDAN" <SURIORDA@SMSD.K12.KS.US>
To: <gatewood@house.state.ks.us>
Date: Tue, Feb 16, 1999 5:23 PM
Subject: supplies

I spend an average of 500.00 a year out of my own pocket for everything from rewards to books to materials used for a project.

This is not a one time deal but continually over my entire teaching career.

The govt. has made it continually harder to get any money by doing away with petty cash and now having to have a 4 part req, signed by committee including student council!

This has made it ridiculous!

Any help would be greatly appreciated!

Thanks,

Rosie Riordan

From: <BJGroat@aol.com>
To: <gatewood@house.state.ks.us>
Date: Tue, Feb 16, 1999 9:07 PM
Subject: Bill for Teacher Expenses

Dear Representative Wood,

I would like to thank you for introducing the Bill to allow \$500 tax deductible for teachers' out-of-pocket expenses. I apologize I cannot be in Topeka to help support you. I am writing with the hope that maybe I can help your efforts.

You are quite right in recognizing the amount of dollars spend teachers of their own money to support instruction at their place of employment. I have been teaching for 18 years and have yet to spend less than \$1000 of my own money on supplies, etc. for my classroom, for my students. I have spent anywhere from \$1100 to \$3500 annually.

This Bill is pretty meaningful for me and my colleagues now for the following reasons. Eighteen years ago when I began my teaching career, my classroom budget provided by the school district was \$300. It is currently still \$300. In addition, much of what was purchased through other line items throughout the district's budget is now coming out of my classroom supplies budget. Things like computer paper, computer ribbons, workbooks, weekly reader-type magazines, equipment repair (overheads, overhead bulbs, VCR, tape players) have put a significant burden on the classroom supplies budget. I find myself purchasing more and more of the consumable classroom supplies (markers, colored pencils, copy paper, tape, glue, scissors, rulers, calculators) each year.

I do itemize my taxes; however, many of my younger colleagues are not at a point in their lives that itemization is an option. I, personally, feel the budget crunch tremendously and can only wonder at how my younger colleagues are making ends meet.

Thank you very much for introducing and supporting this Bill. Certainly, feel free to share any of the above as you see fit. Good luck!

Sincerely,

Brenda, J. Groat
8th Grade Teacher
Rose Hill Middle School, USD #394
15720 E. 66th Street South
Derby, KS 67037
(316) 776-2557 (hm)
(316) 776-3320 (wk)

From: Doug Hawkins <dhawkins@fredoniaks.com>
To: gatewood <gatewood@house.state.ks.us>
Date: Tue, Feb 16, 1999 2:25 PM
Subject: Personal Expenses

Mr. Gatewood,

It has come to my attention that you are looking for testimonials regarding personal expenses for school items.

My wife and I are employed and teach in the USD #484 School District. She teaches Kindergarten, and I teach instrumental music 5-12.

Each year I am amazed at the number of books that my wife buys for her class. I am sure that the number is in the hundreds of books that she orders and buys with her own money. She also spends quite a bit on supplies and treats.

I have purchased a CD player for my class because I could not get one through the school and at this point I have also purchased many small supplies and items for my class, and classroom.

I think that the reason that many teachers have not come forward is that although the expense is quite large. We do this because it makes our job easier, and better. Like a mechanic who has to work with tools. We need good tools to get the job done and are prepared to buy our own tools. When I admit to purchasing a \$100.00 portable CD player for my class, (sure I could have used that money to help pay on a credit card or even pay my school lunches) but what it did was give my students an opportunity to listen to music on compact disc that we would never have had before. It seems petty on an individual basis, but I am sure that when you compound the problem it is huge.

I commend your efforts and wish you good luck. Thank you for supporting the efforts and recognizing the contributions of teachers in SE Kansas, and across the state.

Sincerely

Douglas Hawkins
President FUTA 484

From: S Cannon <s.cannon@baxter508.k12.ks.us>
To: Doug Gatewood <gatewood@house.state.ks.us>
Date: Tue, Feb 16, 1999 12:06 PM
Subject: Hi, Doug!

Hi, Doug!
2/16/99 12:06 PM

I have just heard about your bill and your request to have teachers testify. Had I heard of it sooner, I would have volunteered. At this point in time, however, my principal says that it is too late to find a substitute for this type of absence.

I think your bill is FANTASTIC! and very badly needed. I personally spend hundreds of dollars each year on supplies, books, science or art supplies and treats for my positive behavior reinforcement plan used in my classroom. Thank you so much for thinking of us. If in the future you need some professional input, please don't hesitate call on me!!!

Sharon Cannon

Special
Announcement

From: Linda Runyan <lrunyan@usd250.k12.ks.us>
To: <gatewood@house.state.ks.us>
Date: Tue, Feb 16, 1999 4:04 PM
Subject: Teacher expenditures

Dear Mr. Gatewood,

I'm impressed that you are attempting to help teachers with a financial issue. Believe me, we need that help. I attempt to do my family's taxes because we cannot afford to have it done by a professional. I use a computerized program to enter budget data, so I know approximately what it costs to supplement my classroom each year. Last year I spent over \$1200.00 on materials, incentives, treats, books, clothing, etc. for my students. I'm fortunate since I do teach in a school with an active PTO. They provide us each year with an additional \$50.00 to spend on our children. I teach at a Pittsburg school in USD250. Everyone knows that because of the state formula to finance schools, Pittsburg is in a category where we do not have the resources larger or smaller schools have. Who picks up the slack? The teachers do! I'm a taxpayer too. My own three children are no longer in the Pittsburg schools - they're all pursuing university level degrees (see why I can't afford a tax consultant? PSU and KU get my money!). However, I still feel it's important that taxpayers fund education for the next generation. We're all responsible for what happens to these children. If the legislature and the governor can't manage to raise the per pupil allotment to at least keep up with inflation, maybe they could give teachers a tax break since we're supplementing the state's expenditures. I am not able to attend your meeting tomorrow in Topeka. I'm working on the math curriculum at the board office tomorrow, but I have to attend a QPA session in Topeka Thursday. Maybe we could get away to see you personally. Please do not think that because teachers aren't coming they are not interested. We are! Good luck and thank you.

Linda Runyan
Fifth grade teacher
George E. Nettels Elem.

From: Debra Myers <d.myers@lincoln.fredoniaks.com>
To: DOUG GATEWOOD <gatewood@house.state.ks.us>
Date: Tue, Feb 16, 1999 4:11 PM
Subject: F.Y.I. SUPPORT FOR THE TAX BILL

MR. GATEWOOD,

I WAS JUST INFORMED ABOUT A BILL THAT YOU HAVE TRIED TO GET SOME INTEREST IN, THE BILL THAT WILL HELP TEACHERS RECEIVE A TAX CUT FOR MONEY OUT OF THEIR OWN POCKETS. HURRAH!!!!

I HAVE BEEN A TEACHER FOR THE PAST 24 YEARS AND I CAN HONESTLY SAY THAT I SPEND APPROX. \$500 A YEAR ON SUPPLIES FOR MY OWN CLASSROOM. THE KIDS ARE IMPORTANT TO ME, BUT IT IS GETTING HARDER AND HARDER TO HELP SUPPORT SO MANY OF THEM THAT SEEM TO ONLY HAVE A LITTLE. WE HAVE SUPPORT GROUPS THAT TRY TO KEEP ON TOP OF THIS, BUT IT'S THE "FUN" EVERYDAY SUPPLIES THAT I'M TALKING ABOUT. THE OLDER THAT I GET IT SEEMS THAT MORE AND MORE OF MY MONEY NEEDS TO GO TO MY OWN FAMILY AND IT WOULD BE NICE TO KNOW THAT WHAT LITTLE MONEY WE CAN SPARE FOR OUR CLASSROOMS WOULD BE REIMBURSED OR DELT WITH

AS A TAX CUT. IT'S SO NICE TO KNOW THAT WE HAVE LEGISLATORS THAT KNOW HOW MUCH WE SUPPORT THE CHILDREN OF OUR CLASSROOMS. THANK YOU FOR CONSIDERING THIS. YOU HAVE MY SUPPORT.

DEBRA MYERS -- d.myers@lincoln.fredoniaks.com

From: Sandra Godsey <sgodsey@usd250.k12.ks.us>
To: Doug Gatewood <gatewood@house.state.ks.us>
Date: Wed, Feb 17, 1999 9:48 PM
Subject: Gatewood's Bill

I am a little late e-mailing you, but I want you to know I think you had a great idea on giving teacher's tax credit for out of pocket expense on classroom supplies. I am a Title 1 teacher we usually have money for supplies but this year it has been cut. When the administrators of the building give money to the classroom teacher for supplies the Title 1 teachers are excluded, I have to buy my own incentives for my students or if I need something special for the classroom. I just wanted you to know you have my support.

Sandra Godsey

**REMARKS TO THE COMMITTEE OF TAXATION
IN REFERENCE TO HOUSE BILL NO. 2128**

FEBRUARY 19, 1999

BY

**JOELLA R. REID, TEACHER
PITTSBURG, KANSAS**

To the members of this legislative committee:

My sincere appreciation for your time and effort on behalf of a significant number of Kansas educators who, for many years, have contributed from their personal income to benefit thousands of Kansas students.

In my remarks, I will endeavor to increase your understanding of the various ways a classroom instructor/ special education facilitator/ administrator can and does donate personal resources to contribute to the educational quality in their classrooms/facilities. I hope that you, as Kansas legislators, will support this bill, and thus send a message of support and encouragement to these educators.

First, let me introduce myself. My name is Joella Reid, and I have been a classroom teacher (Music, Speech Communications, English, and American History) for twenty-seven years, twenty-six in Kansas. I am the proud daughter of a “veteran” Kansas teacher, who was an educator in various one-room county schools, and small city classrooms for forty-three years. I remember hearing her (and her colleagues) speak of their struggles to equip those early classrooms -- using “Fall Round-Ups, Math and Science Relays, Spring Box Suppers”, etc. -- and was grateful for instructional budgets, grant writing opportunities, and additional financial support (P.T.A./P.T.O.). However, when I began my teaching career, some similarities emerged.

In the years I taught music, the allotted school budget covered the acquisition of some newer songs, but “recycling” was the norm. Generally, band music comes in sets, and sometimes one set isn’t enough to give every student a copy. Therefore, the teacher is faced with the quandary of whether to “xerox” (against the copyright

laws), buy two sets (limiting the number of new purchases), tell the students to share (thus limiting individual student practice) or buy the needed music “out-of-pocket”. Vocal music varies only slightly, as it is usually purchased by separate copy. If the instructor succeeds in increasing student participation, the amount of required music also increases (but rarely the yearly budget). In addition, music contests, which enrich the student’s overall experience, require additional types of music (solos, duets, quartets, etc.), and school budgets do not often reflect this. Thus, either a student must provide his or her own copies (two are required); or, if financial hardship exists, the teacher will. (Not many instructors will allow a talented student to “do without”.) In my experience, contest music is usually acquired as the personal property of the instructor, who then “loans it out” to his/her students. If it is lost, damaged, or needs replacement, the teacher assumes this expense.

As a speech communications teacher, I was encouraged to provide my students with a variety of related communication experiences. The textbook I selected was reasonably comprehensive, but it did not contain enough individual performance activities to allow each child a meaningful level of participation. (No textbook I examined did.) Workbooks are a consumable instructional material, and thus fall under a separate budget guideline. Thus, I was challenged to find alternative methods to facilitate student learning. My instructional objectives (for the class) were to provide initial experiences in the areas of speech writing (and presenting), debate, and drama. The textbook provided the necessary information for speech writing, but every debate unit required a great deal of supplemental research material, and drama needed scripts, props, and scenery. After contacting the debate departments at area high schools, I was made aware of research books that could be purchased with the current year’s [debate] topic and accompanying useable quotes. The problem? Every year required several copies of the books containing the current topic (not considered a workbook), and a number of scripts had to be purchased, and perused, before suitable ones could be acquired. The school’s instructional budget allowed the purchase of two or three debate books, and a few drama scripts, but if a new (and more suitable) publication appeared after the

school funds were depleted, it was purchased privately. This definitely applied in the area of props, costumes, and scenery. What could not be borrowed had to be made. If the school had construction materials available, I used them. Otherwise, the expense was mine. I am sure this situation is far from unique, as it is clearly understood (by every educator) that school budgets can only go “so far”. However, a student who has worked diligently to perfect his or her performance deserves more than a “bare stage”, and a number of instructors will do what they can to supplement budget “shortfalls”.

In the areas of English and history, textbooks are the fundamental classroom resource. However, today’s educational objectives strongly encourage interdisciplinary and multidisciplinary teaming. These recommend materials that do not automatically accompany the texts. Again, a number of interdisciplinary projects require expenditures that do not meet instructional budget guidelines. (i.e., Rorschach ink blot charts and paper to illustrate Charlie’s confusion/frustration in *Flowers for Algernon*, copies of Jewish identification papers and pictures to more fully understand the emotional conflict in Anne Frank’s *Diary of a Young Girl*, costumes and props to illustrate the lives of people “caught up” in the Civil War).

When a teacher attends a convention, workshop, seminar, or enters a store, and sees a valuable educational tool, they “may” take down all the order information, return to school, complete a requisition request, and await its arrival. However, a number of my colleagues simply purchase it for their class use, and no reimbursement is expected. (Over the years, I have contributed a set of encyclopedia, a T.V. and V.C.R., Civil War soldier hats, flags, Christmas lights for displays, etc.) However, curriculum enrichment constitutes only a portion of teachers’ private expenditures. Most instructors spend a significant amount to enhance the visual environment of their rooms, as well. No portion of any school budget (of which I am aware) can be used to purchase bulletin board supplies/decorations, motivational posters, banners, window decals, wall hangings, paintings, potted plants, or similar items for individual classrooms. Yet, how would schools appear [to the public] without them? In addition, such seemingly mundane

items as facial tissue (not always provided by school districts), band-aids, pencils and pens (for student use), notebook paper, erasers, extra rulers, etc. are often supplied by individual instructors. Administrators, as well as teachers, are also quite often responsible for privately purchasing needed equipment, or “supplementing” worthwhile fund-raising efforts by students with their own monies. They are also many times the “driving force” behind student recognition programs, such as T.E.A.M., which requires them to canvass the community to acquire the necessary sponsors (as well as purchasing some student rewards, personally).

The colleagues to whom I have referred in the statement above will, I’m certain, continue their private financial support of Kansas students and schools. However, your support of Kansas House Bill No. 2128 will acknowledge their efforts and indicate your commitment to the enhancement of education in Kansas.

Thank you!



TO: House Committee on Taxation
FROM: Mark Tallman, Assistant Executive Director for Advocacy
DATE: February 19, 1999

RE: Testimony on H.B. 2242

Mr. Chairman, Members of the Committee:

This December, delegates from over 250 school boards overwhelmingly voted to approve the following statement:

KASB opposes legislation that would use tuition tax credits, voucher systems or choice plan to aid private elementary and secondary schools which are not subject to the same legal requirements as public school districts. However, KASB supports voluntary efforts to experiment with public school choice plans, provided those plans are approved by the local school board.

Therefore, we oppose section 2 of H.B. 2242. It is clearly a tax credit. It is provided for education at any school "which adheres to the provisions of the federal civil rights act of 1964 and the Kansas act against discrimination and attendance at which satisfies the requirements of K.S.A. 72-1111 (compulsory attendance). These requirements are, of course, far short of the requirements imposed on public school districts.

As I stated before this committee earlier this session, KASB does not believe the state of Kansas is providing full funding for the education programs required of public schools. For example, the special education formula is funded at less than 90% and would be only 85% under the Governor's budget. Although special education costs are not fully funded by the state, school districts must provide services to special education students attending private schools out of that same pool of money. We believe the state should meet its existing obligations before committing to new education expenses.

It appears to that H.B. 2242 would benefit those who have already demonstrated that they can afford "educational expenses." Many of the students public schools serve cannot afford textbooks, computers and software, and would not be eligible to receive this credit. If the Legislature wants to help students and families, it seems to us that a better approach is to provide aid directly to families with school-aged children. Under the compulsory attendance laws of Kansas, those children are in school. All families with children, whether in public or private schools, would benefit equally.

Thank you for your consideration.

*House Taxation
2-19-99
Attachment 11*



MAIN STREAM COALITION

5350 West 94th Terrace
Suite 103
Prairie Village, Kansas
66207-2520

Phone: 913-649-3326

Fax: 913-649-3285

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Dan Winter

Caroline McKnight
Executive Director

To the Honorable Representative David Adkins and members of the House Taxation Committee

I'm Myrna Stringer. I'm here today on behalf of Mainstream Coalition speaking in opposition to HB 2242 and HB 2128.

House Bill 2242 New Section I allows a tax credit of up to \$500, for a certified teacher, whether teaching in a public school, private or religious school, or home school.

According to Duane Goosen, Budget Director, there are 33,075 certified teachers in accredited Kansas schools. Section I potentially creates a \$16,537,500 tax loss to the state.

New Section 2 of HB 2242 allows a tax credit to all parents against their expenses for educational materials, up to a family maximum of \$125.00. The cost? Unknown.

HB 2242 appears to be one more attempt to use public money for private schools by using a tax credit instead of a voucher.

New Section 1 in House Bill 2128 also allows a tax credit to teachers of up to \$500.00, if they are certified, but does not restrict the credit to public school teachers. Cost: over 16 1/2 million.

It is the state's obligation to provide public education with tax dollars.

Mainstream Coalition supports the constitutional separation of Church and State. We are opposed to any attempts to impose religious ideologies on our government and public education institutions.

We ask you to oppose the proposed new sections in HB 2242 and HB 2128.

If the dollars proposed for tax credits were put into public education budgets for instructional materials, both teachers and parents would benefit.

Thank you.

HOUSE TAXATION
2-19-99

ATTACHMENT 12

STATE OF KANSAS



DIVISION OF THE BUDGET
 Room 152-E
 State Capitol Building
 Topeka, Kansas 66612-1575
 (785) 296-2436
 FAX (785) 296-0231

Bill Graves
 Governor

Duane A. Goossen
 Director

February 16, 1999

The Honorable David Adkins, Chairperson
 House Committee on Taxation
 Statehouse, Room 448-N
 Topeka, Kansas 66612

Dear Representative Adkins:

SUBJECT: Fiscal Note for HB 2167 by Representative Swenson

In accordance with KSA 75-3715a, the following fiscal note concerning HB 2167 is respectfully submitted to your committee.

HB 2167 would expand sales tax exemptions to include reading materials sold by an elementary or secondary school to one of its students. The types of sales that would be exempt include direct book sales by a school and books donated to a school by an individual, business, or organization for selling to a student. Excluded from the sales tax exemption would be book and magazine companies which make sales to students through the school, teachers in the schools, magazine fund raising campaigns, and book fairs sponsored by a third party.

Estimated State Fiscal Impact				
	FY 1999 SGF	FY 1999 All Funds	FY 2000 SGF	FY 2000 All Funds
Revenue	--	--	--	--
Expenditure	--	--	\$700	\$700
FTE Pos.	--	--	--	--

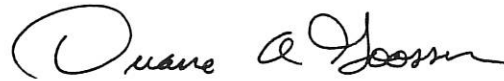
HB 2167 would increase state expenditures by \$700 in FY 2000 according to the Department of Revenue. If this bill passes, a notice would need to be sent to schools at a cost of \$700. The Department does not anticipate a discernable decrease in state revenues from this

HOUSE TAXATION
 2-19-99
 Attachment 13

The Honorable David Adkins, Chairperson
February 16, 1999
Page 2

exemption. Any fiscal impact associated with HB 2167 is not included in *The FY 2000 Governor's Budget Report*.

Sincerely,

A handwritten signature in black ink that reads "Duane A. Goossen". The signature is written in a cursive style with a large initial "D".

Duane A. Goossen
Director of the Budget

cc: Lynn Robinson, Revenue
Dale Dennis, Department of Education

STATE OF KANSAS

DALE A. SWENSON

REPRESENTATIVE, DISTRICT 97

TOPEKA ADDRESS:

STATE CAPITOL—431-N

TOPEKA, KANSAS 66612-1504

(785) 296-7683

HOME ADDRESS:

3351 S. MCCOMAS

WICHITA, KANSAS 67217

(316) 945-5662



TOPEKA

HOUSE OF
REPRESENTATIVES

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JUDICIARY
HEALTH AND HUMAN SERVICES
JOINT COMMITTEE ON SPECIAL
CLAIMS AGAINST THE STATE

HOUSE TAXATION COMMITTEE
HOUSE BILL 2167
FEBRUARY 19, 1999

Thank you for the opportunity to testify on House Bill 2167. This bill hit home for me because my wife is a teacher. Often she needs classroom materials for which there is no school budget. One of the methods she and other teachers utilize to cover those costs is to participate in teacher book fairs in which they sell books to students. Teachers have book fairs to encourage children to develop and use their reading habits. They also achieve bonus points that can be exchanged for classroom materials so they don't have to use their personal funds to purchase those materials, out of their own pockets.

If these same books were to be sold by mail order by an out of state company, I believe there would be shipping but no sales tax. Because the school and the teachers choose to act as the middleman, there is sales tax charged. Unfortunately, the parents often miscalculate the sales tax on the purchase price of the books and send the wrong amount of money to school with their child. It can become a quite a paperwork hassle.

There is only a small fiscal note on this bill, approximately \$700 statewide. However, there would be a large savings of time and energy among the teachers who participate in book fairs. I urge the committee to support the bill.

HOUSE TAXATION
2-19-99
Attachment 14