

MINUTES OF THE SENATE ASSESSMENT AND TAXATION COMMITTEE.

The meeting was called to order by Chairperson David Corbin at 11:10 a.m. on March 7, 2002, in Room 519-S of the Capitol.

All members were present except: Senator Jenkins

Committee staff present: Chris Courtwright, Legislative Research Department
April Holman, Legislative Research Department
Don Hayward, Revisor of Statutes Office
Shirley Higgins, Committee Secretary

Conferees appearing before the committee: Senator Nick Jordan
Terry Leatherman, Kansas Chamber of Commerce & Industry
Mark Tallman, Kansas Association of School Boards

Others attending: See attached list.

The minutes of the February 26, 2002, meeting were approved.

SB 581—Tax credit against the income tax liability of certain business firms

Senator Nick Jordon explained that he requested the introduction of **SB 581** after it came to his attention that there is a significant need for science and math teachers nationwide. The intent of the bill is to attract more science and math teachers to Kansas by encouraging a partnership between school districts, teachers, and business. He noted that **SB 581** offers a 25 percent tax credit on the salary paid by a business to a teacher for work outside the school year, encourages teachers in rural and underperforming urban districts by offering a 30 percent tax credit, and requires a five-year agreement to address the concern of some school officials that a teacher would leave soon after entering an agreement to join the private sector. Senator Jordon called the Committee's attention to information attached to his written testimony which documents the future impact that science and math teachers will have on students and on national security. (Attachment 1)

Terry Leatherman, Kansas Chamber of Commerce and Industry, testified in support of **SB 581** on behalf of Jim Edwards who was unable to attend the meeting. He commented that businesses in Kansas are desperately in need of workers with skills in the science and math fields. He informed the Committee that the Wichita Chamber of Commerce has successfully sponsored a program similar to the concept in the bill for several years, and the program has been more positive than negative in keeping good educators in the classroom. He noted that the number of educators wanting to participate is greater than the number of businesses that have the program in place. In his opinion, **SB 581** would spur more interest statewide. (Attachment 2)

Mark Tallman, Kansas Association of School Boards, noted that, while his Association applauds the goal of **SB 581**, it does not have a specific policy position on the bill. He related the Association's concern about any bill which would have the effect of reducing state general fund revenues at this critical time of revenue shortfalls. He suggested that **SB 581** only be considered as part of a larger revenue plan that addresses increased school funding. In addition, he expressed concern regarding the provision which requires the local school board to enter into a three-way partnership with the teacher and employer for a five-year commitment. In his opinion, school boards do not have the authority to make five-year commitments to teachers, and it might be unwise in many cases to do so. Therefore, he recommended that the local school board be removed from any formal agreement that could be interpreted as extending the employment contract or that would open the district to any liability if the teacher does not fulfill the commitment. (Attachment 3)

CONTINUATION SHEET

MINUTES OF THE SENATE ASSESSMENT AND TAXATION COMMITTEE at 11:10 a.m. on March 7, 2002, in Room 519-S of the Capitol.

Senator Corbin called the Committee's attention to written testimony on **SB 581** submitted by Craig Grant, Kansas National Education Association. Mr. Grant comments that, while the underlying premise of the bill is a good idea, it comes at a time when the state is facing a serious revenue shortfall; therefore, it would not be in the best interest of the state to once more provide tax breaks to businesses, even for a noble cause. (Attachment 4)

Senator Corbin opened a discussion on **SB 471**, concerning local sales taxation on natural gas used for agriculture and residential purposes, which was rereferred to the Committee after it was amended by the Senate Committee of the Whole. Pursuant to the amendment, the state would retain 2 percent of the receipts, while returning 98 percent to local units levying the taxes, to help defray the administrative costs of the Department of Revenue. The 2 percent retention by the state is identical to provisions of law relating to transient guest taxes. The fiscal note from the Department anticipated additional administrative costs for FY 2003 of \$0.330 million. Assuming that \$15 million in the new volumetric taxes were to be levied by local units, the 2 percent retained by the state would produce \$0.300 million.

Senator Allen moved to amend **SB 471** by striking the floor amendment to return it to its original form and to recommend **SB 471** favorably for passage in its original form, seconded by Senator Lee. The motion carried.

The meeting was adjourned at 11:45 a.m.

The next meeting is scheduled for March 12, 2002.

SENATE ASSESSMENT AND TAXATION COMMITTEE
GUEST LIST

DATE: March 7, 2002

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Mary Sherman	F Burman " "
Mary Bobb	" "
Sloan Smith	FBurman " "
Erik Santorius	City of Overland Park
Judy Moler	Kansas Assn of Counties
MIKE TAYLOR	City of Wichita
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Terry Leatherman KCCI
Nita Jordan Secy.

SENATE ASSESSMENT AND TAXATION COMMITTEE
GUEST LIST

DATE: March 7, 2002

NAME	REPRESENTING
Mike Reacht	Ks Sait Consulting



TOPEKA

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TESTIMONY - SB 581
Thursday, March 7, 2002

Senate Assessment and Taxation Committee
Senator Nick Jordan

Thank you, Mr. Chairman and members of the Committee, for the opportunity to appear today to discuss SB 581.

This bill is an attempt to fill a significant need in Kansas education by attracting more science and math teachers through a partnership with the business community.

Let me take a moment to explain some of the background of this idea. A couple of years ago I had the opportunity to meet the number two technology adviser to the President of the United States. We began to discuss the tremendous need for degreed science and math teachers nationwide and the negative impact this will have on our future economy and, certainly, on our kids. To make a long story short, we developed an idea that would be started with seed money provided by a federal grant. Our main concern and focus at the time were rural school districts and underperforming urban districts.

I arranged a meeting in Overland Park with a number of corporate executives from Sprint, Black & Veatch, and Honeywell, along with the Superintendent of Kansas City, KS schools, a representative of the Kansas Association of Science and Math Teachers, and the State Board of Education. The idea was received with tremendous enthusiasm. Of course, my contact at the White House is now gone and the federal grant never materialized.

The need for degreed science and math teachers is documented in Kansas. Behind special education teachers, this is one of our greatest needs. Attached to my testimony is information outlining the importance of science and math education to the success of our students to the business community and, yes, to our national security.

What the bill does:

- Encourage partnerships between school districts, teachers and business.
- Offer a 25% tax credit on the salary paid by a business to a teacher for work outside the school year

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- Encourage teachers in rural and underperforming urban districts by offering a 30% tax credit.
- Require a five-year agreement. This was put in the bill to address concerns by some school officials that a teacher would leave soon after entering an agreement to join the private sector.

There are numerous benefits to our schools and kids through this kind of arrangement. Perhaps one of the best will be science and math teachers who can bring "real world" experience to the class room.

Senate Bill 581 is a good bill that addresses a real need. While this does not answer all our education needs, this bill could provide a vehicle to provide a very important piece of the puzzle.

I certainly hope that this committee will consider favorable passage of SB 581 to the full Senate. I would be happy to answer any questions.



TIMSS Results: Impact For Our Economic Future And Individual Opportunities

In our knowledge-based economy, demands for skills in mathematics, science, and technology are continually increasing. Many jobs that once called for little background in mathematics, science, and technology in manufacturing, the service industry, and other areas now require higher-level skills -- people who can read technical manuals, handle a spreadsheet, and solve complex problems. Already, businesses are facing worker shortages that are affecting their growth in key sectors like information technology. Clearly, mastering challenging mathematics and science, applying both disciplines to solve real-world problems, and the ability to use technology as a tool, are more important than ever before for the economic future of our nation and individuals' personal opportunities. Yet, often in America, taking four years of high school mathematics and science and enrolling in tougher courses are perceived to be only for elite students. This is out of step with the times and the rest of the world: now most students need substantial and rigorous mathematics and science.

The Engines of Growth in Our Economy Are Industries That Demand Mathematics And Science Skills. Two of the fastest growing job areas, according to the Bureau of Labor Statistics, are computer technology and health services, fields which require a strong background in mathematics and science. The high-tech explosion in our economy is evident in the fact that about half of America's fastest growing businesses are high-tech firms. The CEO's of these firms and the other fastest-growing product and service companies say that nearly one in four of their entry-level workers needs to be competent in college-level math, according to a new Coopers & Lybrand survey.

Jobs Are Changing. Thousands of applicants are being turned down for factory jobs because they lack the advanced mathematics, communications, and computer proficiencies required to support today's manufacturing. A wide range of industries now call for advanced skills in mathematics and science when traditionally this was not the case. General Motors Corporation recommends that high school students interested in skilled trade occupations -- carpenters, pipefitters, and machinists-- take a rigorous mathematics and science course sequence: algebra, geometry, and physics. Diamond-Star Motors, a joint venture of Chrysler and Mitsubishi, tests all applicants for production and maintenance positions on their ability to do high school-level mathematics. An entry-level automobile worker, according to an industry-wide standard, needs to be able to apply formulas from algebra and physics to properly wire the electrical circuits of a car.

All employees from front-line to professional to management are

expected to demonstrate excellence in higher-level skills such as critical thinking, teamwork, communication, and problem-solving.

The U.S. Is Not Meeting Its Economic Needs: Businesses Already Face Worker Shortages, Limited Growth, And Costs of Remedial Training. One third of corporate economists surveyed in 1995 said their firms were encountering problems in finding a skilled workforce. [National Association of Business Economists, Industry Survey, January 1996] Half of company executives in information technology report a problem in finding skilled workers which they deem the most significant barrier to their company's growth within the next year. [U.S. Department of Education, Mathematics Equals Opportunity] One in ten positions in information technology is currently unfilled according to the Information Technology Association of America. [Second Annual IT workforce study, January 1998]

In America's fastest growing businesses, 88 percent of workers need to be retrained in computer technology and 15 percent need to be retrained in mathematics. CEO's of these businesses say that 31 percent of entry-level workers lack the necessary problem solving skills. [Coopers & Lybrand TrendSetter Barometer, 2/19/98]

Manufacturers surveyed believe that 40 percent of all 17-year-olds lack the mathematics skills to hold down a production job in manufacturing according to the National Association of Manufacturers. [Education and Training for America's Future, 1998] One in three job applicants tested by U.S. companies lacks the reading or mathematics skills required for the job as reported by the American Management Association.

Strong Mathematics and Science Skills Enhance Individual Opportunity, Leading to College Entry and Success. Students who take rigorous mathematics and science courses are much more likely to go on to college than those who do not. Data from the National Educational Longitudinal Study reveal that 83 percent of students who took algebra I and geometry, and nearly 89 percent of students who took chemistry, went on to college, compared to only 36 percent of students who did not take algebra and geometry and 43 percent of students who did not take chemistry. [U.S. Department of Education, Mathematics Equals Opportunity] Yet 31 percent of our college bound high school seniors did not take four years or more of mathematics, and 51 percent of college bound high school seniors did not take four years or more of science. Students who took four years or more of mathematics and science scored nearly 100 points higher on the SAT than those who took only one year of mathematics and science. [College Board's 1997 Profile of College-Bound Seniors]

Taking a challenging college preparatory mathematics sequence and attending and completing college is a sound strategy for securing a promising career. The Bureau of Labor Statistics' (BLS) long-range

forecast to the year 2005 predicts that jobs requiring the most education and training will be the fastest growing and highest paying. According to BLS, occupations requiring a bachelor's degree or higher will average 23 percent growth, almost double the 12 percent growth rate projected for occupations requiring less education and training. [Bureau of Labor Statistics, Occupational Outlook Handbook, 1997] Even for high school graduates who do not attend college, having strong mathematics skills will make a significant difference in annual salaries, according to authors Murnane and Levy in *The New Basic Skills*.

Examples of Mathematics at Work

Building Things

One in three American workers builds products ranging from containers to automobiles and airplanes. The design work of engineers and architects leads to the casting, cutting, fastening, and molding of carpenters, machinists, and others. Each step in the process involves feats of visual imagination, three-dimensional geometry, and measurement.

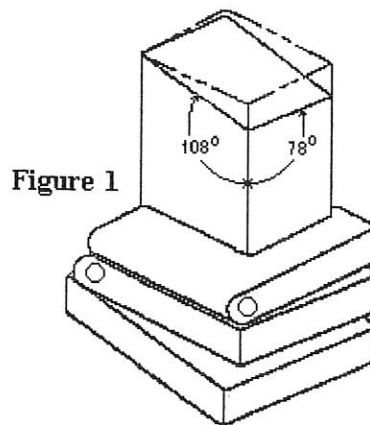


Figure 1

The calculations that machinists are expected to perform routinely would tax the skills of most mathematics teachers. Figure 1 shows the kind of complicated task confronting a machinist when working in three dimensions: planning how to drill holes at specified angles in a block of aluminum whose base is not square and whose sides are tilted in odd directions. To complete this task, a machinist would use a device called a "sine plate," whose surface can tilt in two different dimensions to compensate for odd angles of a part that is to be drilled.

A good command of geometry and trigonometry is essential for anyone building things in today's manufacturing industries. Both designers and builders use computer-assisted design and computer-assisted manufacturing to support high-performance manufacturing. To use these tools effectively, workers need to have mastered drawing geometric objects, calculating distances, angles, areas and volumes, and using advanced concepts of light. One of the skill standards for computer-aided drafting and design specifies that workers should be able to "describe and explain light including angle of incidence and reflection, critical angle -- fiber optics, diffraction, electromagnetic radiation, electromagnetic spectrum...."

Ensuring Quality

Anyone who drove a car in the 1970's can attest to recent improvements in the auto industry: today's cars have fewer defects, need fewer repairs

and last longer. Like the auto industry, other industries ranging from telecommunications to aerospace strictly monitor the manufacturing process so that the end product is free of defects.

Skilled workers are one key to the success of advanced high performance manufacturing. And these workers have a new tool at their command: statistical control manufacturing. Rather than make costly repairs to products after manufacturing, firms like General Motors, Boeing, Siemens, and Kodak now insist that at every step in the manufacturing process, materials, parts, and assembly meet strict specifications. Assembly line workers are responsible for maintaining this consistent level of quality.

To monitor quality, today's assembly line worker uses statistical process control during the manufacture process. This involves collecting data on key indicators -- the temperature of a mixture or pitch of a grinding tool - - and charting data on a graph. If the process strays outside predetermined limits for quality, the worker may decide to make adjustments or shut down the assembly line. Statistical quality control is similar but takes place after the manufacturing process is complete. Workers sample finished products, charting their performance characteristics, and identify potential problems in quality before defective items are shipped for sale. In the past, companies employed specialists for quality control, but today's assembly line workers are expected to fill this role in addition to their other responsibilities.

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Last Updated -- February 26, 1998, (pjk)



TIMSS 12th-Grade Results Show Need to Build a Strong Foundation, Set Higher Standards, Require Tougher Courses, and Ensure Well-prepared and Effective Teachers

TIMSS Results Show Unacceptably Poor U.S. Performance.

The Third International Mathematics and Science Study (TIMSS) compared the mathematics and science achievement of a half-million students from 41 countries at 4th, 8th and 12th grade. Prior TIMSS reports showed that U.S. students performed relatively well at 4th grade - above the international average in both mathematics and science, and in science outperformed only by Korea. U.S. students' relative standing declined by 8th grade, to only slightly above the international average in science and below the international average in mathematics. One reason is that while most students in grades 4-8 in other nations are studying the beginning concepts of algebra, geometry and other topics, U.S. students continue to be taught primarily arithmetic.

Today's release of 12th-grade results shows that U.S. students' standing relative to other TIMSS countries continues to decline in the high school years. A comparison of U.S. 12th graders' general mathematics and science knowledge to students in 20 other nations shows that our students scored below the international average in both topics and exceeded the performance of only two nations. A separate examination of advanced mathematics and physics comparing our students taking pre-calculus or calculus and our students taking physics with advanced mathematics and physics students in other nations shows that the performance of our advanced students is among the lowest of countries participating in TIMSS.

U.S. performance has improved over time in mathematics and science. Since the 1980's, scores on the National Assessment of Educational Progress as well as the SAT have risen. However, other nations have not been standing still. Thus our relative international standing has not improved despite our students' increasing achievement. The bottom line is that it appears that U.S. standards of achievement, testing and teaching in mathematics and science are far too low in middle and high schools.

Build a Strong Foundation in the Middle Grades: \$60 million to improve mathematics achievement in the middle grades. The President's budget requests approximately \$60 million for the U.S. Department of Education (ED) and the National Science Foundation (NSF) to implement an Action Strategy to support local efforts to put in place the rigorous courses and effective teaching that will build a strong foundation in the middle school years. This joint

initiative will provide high quality information and technical assistance to communities wishing to select and implement rigorous instructional materials based on challenging standards. It will promote improved mathematics teaching of elementary and middle school teachers by supporting teacher networks and effective teacher training models and materials that help teachers upgrade their content knowledge and learn how to teach for conceptual understanding while still ensuring mastery of the basics of computation. It will maximize existing federal resources via joint Education and NSF capacity-building grants to jumpstart efforts in 200-300 school districts to significantly improve the quality of mathematics instruction in the middle school years. And, it will promote public understanding of the importance of challenging middle school mathematics through a national effort to engage parents and communities.

Raise Standards and Measure Student Performance with a Voluntary National Test in Mathematics at 8th Grade. The TIMSS results demonstrate the need for a rigorous national benchmark that will reflect not only how a student's performance compares across states but also around the world. The standards of state assessments in 8th grade mathematics vary widely, and many of these 8th grade assessments are not as rigorous as the standards of the National Assessment of Educational Progress (NAEP) according to a recent study by the Southern Regional Education Board. Moreover, recent international comparisons of science and mathematical examinations for college-bound students show that our SAT, ACT, and AP exams are much less rigorous than similar exams from other nations. This is why President Clinton has proposed a voluntary national test in mathematics at the eighth grade. The voluntary national test will be based on the rigorous content and performance standards in NAEP and linked to TIMSS. While TIMSS and NAEP provide a snapshot of the nation's performance, they assess only a sample of students: neither individual student nor school performance can be ascertained. The voluntary national test in mathematics, however, would let parents and teachers know how individual students and schools can improve in relation to rigorous national and international standards and whether students are adequately prepared to take demanding high school mathematics and science.

Offer a Challenging curriculum and encourage students to take tougher courses. TIMSS shows that what we teach and how we teach is what determines our students' achievement. Because decisions about curriculum and teaching are local ones, it rests primarily with local communities and states to ensure that students are getting a rigorous mathematics and science program taught by effective and well-trained teachers. Today, most students -- even most college-bound students -- do not take four years of high school mathematics and science. Ninety percent of all high school students stop taking mathematics before getting to calculus. Students should take demanding mathematics and

science courses through high school such as physics and calculus -- and these courses must be rigorous.

Improve the Teaching of Mathematics and Science. How we teach is as important as what we teach. The TIMSS 8th grade study found that we teach mathematics differently than other nations: U.S. mathematics classes require students to engage in less high-level mathematical thought and solve fewer multistep problems than classes in Germany and Japan. In the nation's high schools, this is compounded by the fact that 28% of high school mathematics teachers and 55% of high school physics teachers neither majored nor minored in these subjects. States, districts, colleges and universities must get serious about teacher preparation, teacher certification, and ongoing professional development to ensure that students are taught by teachers who are prepared to teach challenging mathematics and science.

Additional Administration Initiatives that will Improve Mathematics and Science Achievement. Many of the President's education proposals in the FY99 budget will raise standards and achievement in mathematics and science. The budget requests \$50 million for the Department of Education and \$25 million for NSF to support a joint research program to learn how brain research, cognitive science and learning technology can lead to improved achievement in reading and mathematics. The President's \$140 million High Hopes for College proposal would promote partnerships between colleges and middle or junior high schools in low-income communities to get and keep students on the track to college, including ensuring that students have access to the rigorous mathematics and science courses that prepare them for college. The President's proposal for Recruiting, Preparing, and Supporting Teachers includes \$30 million for improving the preparation of future teachers, with emphasis on teachers of mathematics and reading. Furthermore, the President's \$22 billion school modernization proposal will help upgrade mathematics and science classrooms and laboratories in many overcrowded and outdated schools.

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Last Updated – February 24, 1998, (pjk)

News**IMMEDIATE RELEASE**

CONTACT: Jim Philipps
 Wednesday, March 7, 2001
 202/225-3665

BOEHLERT HOLDS HEARING ON NATION'S K-12 SCIENCE & MATH EDUCATION

WASHINGTON, D.C. – Rep. Sherwood Boehlert (R-New Hartford), Chairman of the House Science Committee, today presided over a full committee hearing to hear teachers' perspectives on how the federal government can help improve K-12 science and math education. The hearing was the first formal step in drafting legislation to specifically address the need to keep the excellent science and math teachers already working in American classrooms, and to encourage our best students to choose a career in science and math education.

Testifying before the Science Committee were four teachers representing elementary, middle, and secondary math and science educators. Three members of the panel received the 2000 Presidential Award for Excellence in Science and Mathematics Teaching, and the fourth was a volunteer for Teach for America, a national "teacher corps" that places recent college graduates into K-12 teaching positions. (read Boehlert speech to [2000 Presidential Award for Excellence in Science and Mathematics Teaching](#).)

"We spend a lot of time in Washington talking about teachers, but too little time talking to them," Boehlert said in his opening remarks. "Today's hearing will start to correct that imbalance."

In his recent address to Congress, President Bush called for increased accountability for student performance, a focus on "what works," a reduction of educational bureaucracy, an increase in funding flexibility, and the empowerment of parents. Of particular interest to Boehlert and the Science Committee is the President's call to strengthen K-12 math and science education.

Boehlert said the consequences for failing to improve our math and science education achievement are far-reaching. It has been argued that the failure to engage more K-12 students in math and science has the direct effect of decreasing the number of math and science undergraduates and, consequently, graduate students at our nation's universities. This results in fewer qualified workers for our nation's high-technology industry. A failure to provide stimulating and challenging math and science education programs for all students leads to the development of a less-informed, less-discriminating citizenry.

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EDUCATION REPORTER

NUMBER 182

THE NEWSPAPER OF EDUCATION RIGHTS

MARCH 2001

Math & Science Ed Called National Security 'Crisis'

WASHINGTON, DC - A report released Feb. 15, 2001 by the U.S. Commission on National Security calls the deficiencies in American math and science education "threats to national security," which must be addressed immediately to protect the nation from "distinctly new dangers." The 14-member Commission, also known as the Hart-Rudman Commission, says Americans "are living off the economic and security benefits of the last three generations' investment in science and education. . . . Our systems of basic scientific research and education are in serious crisis, while other countries are redoubling their efforts. . . ."

"In this Commission's view," the report continues, "the inadequacies of our systems of research and education pose a greater threat to U.S. national security over the next quarter century than any potential conventional war that we might imagine." The authors state that America's ability to continue to lead the world in technological development will depend on "the depth and breadth of its scientific and technical communities."

The report points out that 34% of public school math teachers and nearly 40% of science teachers lack an academic major or minor in these fields, and that a serious shortage of qualified K-12 teachers exists in science and math. It states that the education system must produce "significantly more scientists and engineers, including four times the current number of computer scientists, to meet anticipated demand." The authors lament that the U.S. is already searching abroad for technical experts to fill many U.S. jobs and that this situation is likely to increase, posing greater risks for national security.

The broad effect of the lack of qualified math and science teachers, notes the Commission, is evident in the test scores for U.S. students. Though rising, these scores are not keeping pace with those of students in many other countries. The lag is especially significant among U.S. high school students.

The Commission's report laments that America's education woes in the mathematics and science disciplines are "becoming cumulative" and will require "a multi-faceted set of solutions." The Commission recommends that the federal research and development budget be doubled by 2010, and that Congress pass a "National Security Science and Technology Education Act" to provide:

- Educational incentives to encourage students to pursue careers in science and technology, and particularly as K-12 teachers in these fields;
- "Substantial" incentives to bring talented scientists, mathematicians and engineers into government service, both civilian and military;

- A National Security Teaching Program to encourage graduates and experienced professionals in science, math, and engineering to teach in U.S. public schools for three to five years;
- Expansion of the Eisenhower Program run by the Department of Education in order to meet the professional development needs of science and math teachers.

The Commission believes "core secondary school curricula should be heavier in science and mathematics," and require higher levels of proficiency.

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SB 581

March 7, 2002

KANSAS CHAMBER OF COMMERCE AND INDUSTRY

Testimony Before the

Senate Assessment and Taxation Committee

by

Jim Edwards
Senior Vice President

Chairman Corbin and members of the Committee:

Thank you for the opportunity to appear today and express KCCI's support for SB 581, a bill which would encourage businesses to provide for work experience partnerships with instructors in the teaching discipline areas of mathematics, science, physics, chemistry or biology.

The Kansas Chamber of Commerce and Industry (KCCI) is a statewide organization dedicated to the promotion of economic growth and job creation within Kansas, and to the protection and support of the private competitive enterprise system.

KCCI is comprised of more than 2,000 businesses which includes 200 local and regional chambers of commerce and trade organizations which represent over 161,000 business men and women. The organization represents both large and small employers in Kansas, with 48% of KCCI's members having less than 25 employees, and 78% having less than 100 employees. KCCI receives no government funding.

The KCCI Board of Directors establishes policies through the work of hundreds of the organization's members who make up its various committees. These policies are the guiding principles of the organization and translate into views such as those expressed here.

Businesses in Kansas are in need of two workforce-related items. First, they desperately need workers with skills in the science and math fields. Second, they understand the need to have a better understanding of the requirements of business and industry today by those teaching in the classroom

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in above-identified disciplines. SB 581, and its provisions, would help with both of these items encouraging such arrangements.

The Wichita Chamber of Commerce, through its Business Education Success Team (BEST) has successfully sponsored a program similar to this in concept for several years. It is viewed by both the businesses as well as the educators working in the businesses, as a very positive program. This partnership between business and education has truly enhanced the workforce development efforts in that community.

There will be some, when you discuss this item, who will fear that a program such as this will only lead to a mass exodus of teachers from the classroom in those high demand arenas. Wichita's efforts have not given credence to this fear. In fact, the program has been more positive than negative in keeping good educators in the classroom. I have had the opportunity to visit with two educators from the Wichita area, both former Kansas Teacher of the Year recipients, that have participated in the past and both expressed that this program actually strengthened their desire to stay in the classroom.

You are probably asking yourself why such a program is needed when there appears to be success already. In visiting with officials from Wichita, the demand by the educators wanting to participate is greater than the number of businesses that have such a program in place. Will the passage of SB 581 help spur more interest? It most likely will and will also do this statewide. This just might be one of the most economical programs you could endorse which would enhance the "real world" effectiveness of math and science programs and the future impact they have on Kansas business.

Once again, I appreciate the opportunity to stand before you today in support of SB 581. I would be happy to stand for questions.

KANSAS
ASSOCIATION



OF
SCHOOL
BOARDS

1420 SW Arrowhead Road • Topeka, Kansas 66604-4024
785-273-3600

Testimony on
SB 581 – Tax Credit for Summer Employment of Teachers
Before the
Senate Committee on Assessment and Taxation

By
Mark Tallman, Assistant Executive Director/Advocacy
Kansas Association of School Boards

March 7, 2002

Mr. Chairman, Members of the Committee:

Thank you for the opportunity to testify today on behalf of the Kansas Association of School Boards. Our Association does not have a specific policy position on this bill, but I wanted to offer some comments for your consideration.

As we understand SB 581, it would provide tax credits for business firms that employ math and science teachers during the part of the year school is not in session. The tax credit would be based on a percentage of the salary paid to the teacher. The intent is to help provide additional salary for teachers in a way that can also provide “real world” experience.

We applaud the bill’s goal and strongly believe that Kansas must find ways to improve teacher salaries. This bill is designed to target the most serious area of teacher shortage. However, we are concerned about any bill that would have the effect of reducing state general fund revenues at this critical time of revenue shortfalls. We would therefore suggest that this bill should only be considered as part of a larger revenue plan that addresses increased school funding.

Second, we are concerned about the provision of the bill that requires the local school board to enter into a three-way partnership with the teacher and employer for a five-year commitment. We do not believe school boards have the authority to make five-year commitments to teachers, and because of changing state and local circumstances; it might be unwise in many cases to do so. We would recommend that the local school board be removed from any formal agreement that could be seen as extending the employment contract, or that would open the district to any liability if the teacher could not or did not fulfill this commitment.

Thank you for your consideration.

*Senate Assessment & Taxation
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Attachment 3*



Craig Grant Testimony
Senate Assessment and Taxation Committee
March 7, 2002

Mr. Chairman, members of the committee, my name is Craig Grant and I represent Kansas NEA. Thank you for the opportunity to provide written testimony on SB 581.

SB 581 is a bill with a good heart proposed at the wrong time.

There are certainly benefits to be had by teachers working in private industry during the time that school is not in session. The first is the benefit of experiencing the world of private industry in which many of their students will some day be employed. The second benefit would be applying those skills that the teacher teaches to students in a "real world" situation. This would be a great form of professional development in the content area. Finally, there is the opportunity to earn extra income enabling the teacher to better care for his or her own family.

The underlying premise of the bill – that businesses should be encouraged to hire teachers during the time that school is not in session – is also a good idea.

But unfortunately, it comes at a bad time. When the state is facing such a serious revenue shortfall as we are now, is it in the best interests of the state to once more provide tax breaks to businesses? Even for a noble cause?

We would rather urge the legislature to examine how the state can enhance its revenue collection so that the essential services that Kansans have come to expect can be continued and improved. This is not a time for tax cuts.

The State Board of Education has among its top priorities raising teacher salaries to the national average and providing teachers with health insurance. To meet those goals it will take additional funding. Giving these tax breaks will not move Kansas toward the State Board's goals.

I thank you for this opportunity to provide testimony on SB 581.

Senate Assessment & Taxation

3-7-02

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