

February 5, 2023

Testimony to the Senate Assessment and Taxation Committee

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TITLE: **Kansas Citizen / Voter**

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BILL NUMBER: **SB128, *Establishing the ad astra opportunity tax credit to provide an income tax credit for taxpayers with eligible dependent children not enrolled in public school.***

PROPONENT, OPPONENT, or NEUTRAL: **Opponent**

ORAL or WRITTEN ONLY TESTIMONY: **Written Only**

Dear Chair Tyson & Members of the Committee,

I write to voice opposition to SB 128, establishing the ad astra opportunity tax credit to provide an income tax credit for taxpayers with eligible dependent children not enrolled in public school.

This is another zealous effort tripping all the way up the stairs to 548-S, hoping this time, THIS voucher program will crush public education and fluff up unregulated private schools in one fell swoop. What a baffling desire to erode our state's high quality public education, and with it our communities' confidence in their schools, punish teachers and their collective support structures.

Ideologues have been at it for more than 30 years. When originally enacted, the purported goal was to help low-income (at-risk) students. It was available for K-8 students eligible for free lunch (the at-risk qualifier in the school funding formula) who were attending one of the 100 lowest performing schools. In 2021, the program was expanded to reduced lunch students and those attending any school in the state. This year, SB 83 seeks to explode eligibility, increasing the tax credit from 70% to 100%, and lift the annual program cap from \$10 million to \$20 million. Most destructive with this increase in eligibility, private schools can participate in the program without accepting a single at-risk student!

This new-to-Kansas effort seems to believe a tax credit of \$5100 (the current base state aid per pupil) for anyone who sends their kids to an accredited or non-accredited private school will slip past exhausted parents and constituents like me who value Kansas education. And it doesn't stop there... I can't find any income limitations; there are multiple tax credits for multiple kids (a taxpayer with three students would get \$15,300); if a tax credit is more than taxes owed, the taxpayer would receive a refund, etc. If you think about the 26,000 students in Kansas enrolled in private schools, then for them alone, this program will cost the state \$132 million. Based on the census data probably another 30,000 school age children live in the state, not attending a public or accredited private school... adding as much as another \$153 million to the liability of this program.

It should be clear to everyone on this committee that school funding is more complicated than a per-pupil allocation. Public schools rely on tax dollars contributed to state general funds by all taxpayers and from the federal government. We distribute them in turn, theoretically at least, based on a district's enrollment and needs. First and foremost, they are **obligated to educate all** students. But SB128 turns that upside down and instead promotes tax ~~cheating~~ avoidance.

Currently, an individual or entity can contribute up to \$500,000 annually to the program and receive a 70% dollar per dollar reduction in their taxes. With a 100% tax credit, they can effectively avoid paying any taxes to the state by instead funding private schools. Tax credits are also more favorable than tax deductions, the usual treatment for charitable donations.

SB128 is an attack on the foundational idea of **public** education itself. The proponents want to take a public good for private benefit. The drivers are private industry and lobbyists eager to slurp from the money sluice flushed from public coffers. Above all, do not lose sight of the context for legislation like SB128. It part and parcel of Republican-led cultural arson: (1) Legislation banning critical race theory, (2) gender expression (3) demanding “curriculum transparency,” and (4) “Parents’ Bill of Rights” (legally giving parents power to review classroom instruction and/or to remove their child from lessons they object to). The aim is to keep public education embroiled in America’s broader political wars.

Think carefully about what mission you’ve undertaken and the potential for the destruction of our once-envied education system that you risk. Vote No on SB128.

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