

**SB 164 Opponent Testimony – Written Only**  
**Senate Committee on Assessment and Taxation**  
**Providing a \$2,000 tax credit for qualified employees of licensed child care facilities**  
**Michael Austin – Legislative Director, Americans for Prosperity Kansas**  
**March 1, 2023**



Chair Tyson and Members of the Committee,

We appreciate this opportunity to submit written opponent testimony for SB 164, which provides a \$2,000 tax credit for qualified employees of licensed child care facilities. We hold the following position on SB 164:

1. SB 164 promotes the wasteful tendency of government picking winners and losers

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If a legislative body passes a law, there shouldn't be any exceptions to that law without some compelling reason. SB 164 has no compelling reason. SB 164 benefits select Kansas taxpayers at the expense of everyone else. The hyper-targeting of this credit is particularly troublesome. Tax credits are designed with the possibility they are available to anyone. SB 164 is limited to those who are employees of licensed child care facilities. SB 164 is not good tax policy.

For these reasons, we urge the committee to reject SB 164 in its current form.