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March 4, 2024

Remote Testimony to Senate Assessment & Tax Committee

Honorable Chair, Senator Caryn Tyson

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Room 123-E, State Capitol Building

Opposed to [SB 509](#) – Establishing the education opportunity tax credit to provide an income tax credit for taxpayers with eligible dependent children not enrolled in public school.
Hearing: Wednesday, March 6, 2024, 9:30 am Room 548-S

Honorable Chair Tyson and Committee Members,

On behalf of the Kansas PTA, thank you for the opportunity to provide remote testimony. The Kansas Parent Teacher Association (PTA) is the oldest and largest child advocacy association in the United States. PTA is a nonpartisan network of millions of families, students, teachers, administrators, and business and community leaders devoted to the educational success of children and the promotion of family engagement in schools. The PTA does not endorse any candidate or political party. Rather, we advocate for policies and legislation that affect Kansas youth in alignment with our member-driven [Standing Positions and Legislative Priorities](#). The PTA mission and purpose has remained the same since our inception over 125 years ago, focused on facilitating every child’s potential and empowering families and communities to advocate for all children.

In brief, the Kansas PTA stands in opposition to SB 509 – education tax credit for private, non-public and home schools. This bill conflicts with our legislative priority to **use public dollars for public education** – the only educational institution dedicated to serving all Kansas youth. **Kansas PTA opposes voucher programs**, in any form, whether tax credit, education savings account or the existing tax credit scholarship program. Voucher programs are by definition, the allocation of public dollars to non-public schools, granted the autonomy to exclude students at will, with limited, if any, public accountability. While parents may choose to apply for their child’s admission, private schools can choose not to accept any students or transition them out, without explanation or due process. Further, the education and preparation of Kansas youth for college, career and civic engagement is a public good, in addition to the needs of Kansas parents and students.

A more detailed list of concerns with the proposed private, non-public school tax credit includes:

- **Entitlement program.** This proposed tax credit is an outlier, deviating from the standard tax deduction structure, and establishes a massive entitlement program untethered from any needs-based metric. Vouchers mostly fund students already in private schools.

- **Private schools pick & choose which students to accept.** The admissions applications for Kansas private schools clearly demonstrate the exclusivity of the private school system. Further, research in the past several years and testimony in the Kansas legislature has also documented that kids who struggle academically are often [transitioned out of the private schools](#) and returned to public schools, with significant learning loss and grade level deficits.
- **No evidence of success and cause for harm.** Kansas has had a voucher program since 2015, under the Tax Credit Scholarship Program. Based on the [2024 annual report and KSDE data](#), there are at least 230,000 Kansas students alone --- who qualify based on free/reduced lunch eligibility at 185% of poverty -- yet less than 1,200 of these students were awarded scholarships by private schools. Further, this program left \$4 million worth of scholarship awards on the table last year – failing to connect to 230,000 youth living in poverty. This same annual report, issued each January since 2015, has yet to report any educational outcomes – no graduation rates, no retention rates, no Kansas Assessment scores for voucher recipients. While the documented effects of vouchers in other states show a learning loss almost twice the pandemic’s academic impact ([Cowen, 2024](#)).
- **Small class sizes cost prohibitive.** Several of the Kansas parents and students who have testified over the years in support of the Tax Credit Scholarship Program have uniformly praised their private school experience primarily for the small class sizes. Ten to 12 students per class is simply NOT an option for the public school system that serves 480,000 Kansas kids. Our public schools would require significantly more state aid and building space if the Kansas legislature were to offer equitable class sizes for all students.
- **No rationale for voucher.** Kansas public schools repeatedly beat the odds, particularly during periods of substantive funding shortfalls ([KASB, 2024](#)). Kansas graduation and post-secondary rates continue to rise. Kansas scored AT or ABOVE the national average over past 20 years in reading and math, grades 4 and 8 (NAEP Basic), even when funding from the Kansas legislature was below average and below adequacy.
- **Correlation vs causation.** Money still matters. “Effective is defined as ‘producing or capable of producing a desired result.’ ... minimizing resources at the expense of desired outcomes does not improve efficiency, but simply reduces effectiveness” ([Taylor, 2018, p.18](#)). Taylor estimated that to achieve the effect of all Kansas students scoring Level 3 or 4 on the state assessments would cost another \$1 billion, in addition to the restoration of “maintenance” level funding, as defined by the Gannon agreement. Let’s not forget that the restoration of general education state aid was spread out over 6 years (2018 to 2023), after a decade of deep cuts. Student learning was disrupted for 3 consecutive school years due to the global pandemic, during years 2, 3 and 4 of the Gannon installments. The pandemic triggered unprecedented inflation and staff shortages, along with a \$382 million special education funding shortfall – diminishing districts’ purchasing power. Further, the Kansas Assessment cut scores were reset to aspirational levels in 2015, setting cuts scores ABOVE NAEP grade 8 proficient levels in reading and math, with Kansas ranked #1 in rigor for both. Kansas grade 4 math cuts scores are also ABOVE NAEP proficient, with Kansas ranked #4 in rigor. Grade 4 reading cuts scores are at NAEP Basic levels, with Kansas ranked #15 for rigor.
- **2023 is the new baseline.** The legislature has already adopted a [plan](#) to address equity and adequacy – Gannon NOT vouchers. This school year is the FIRST in 15 years that school districts have been allocated the FINAL FULL installment of general education funds and inflation

adjustment, accepted as constitutional. The amount of restoration since 2018 directly reflects the amount of funds first cut in 2009 and then made permanent. We are all impatient for Kansas youth to regain and accelerate their academic growth. We won't know the impact unless the Kansas legislature remains committed to the Gannon agreement and fully funding special education, beyond this new baseline.

Kansas PTA urges this committee to oppose SB 509 and to instead preserve these public funds to be allocated towards fully funding mandated special education services. Thank you for your time and consideration.

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THE PTA POSITION

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