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**Subject:** Please do not advance House Bill 2136 – Expansion of Tax Credit Scholarship Program  
**Date:** Tuesday, February 4, 2025 9:07:24 AM

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Good evening,

Thank you for considering the opposition testimony regarding the impact of school voucher tax credits on public education and state tax policy. I would like to highlight the fact that there is no evidence and have been no studies to prove that this tax credit scholarship is even working or improving student outcomes (no oversight or data shared) to warrant expanding the program, the proposed changes to the tax credit scholarship program allow for private schools to not need to select at-risk students enrolled in the public schools for the scholarships, and this program already poses risks to the state general fund which impacts our public education system. *Why is this body spending so much time inventing new ways for the wealthy to avoid paying taxes, especially when 92% of Kansas families rely on our public schools?*

One of the most concerning shifts in education policy in recent years has been the growing movement to privatize the nation's K-12 education system through the expansion of state-funded school vouchers. A key driver of this trend is the use of state voucher tax credits, these tax credits reimburse individuals and businesses for contributions made to organizations that provide tuition vouchers for private schools. Unlike traditional charitable giving, these credits allow taxpayers—often wealthy individuals and corporations—to recoup the full amount of their "donation," effectively redirecting tax dollars away from public education.

Rural students and communities are harmed as public school resources are drained and students in rural areas lack little to no private options. The Tax Credit Scholarship program primarily benefits those in urban areas of our state. Rural taxpayers will end up subsidizing private school tuition for families in metro areas such as Johnson County, Wichita, and Topeka.

Before recent IRS regulations were implemented, private schools and financial advisors openly marketed these credits as a way to generate financial gain, with some organizations encouraging donors to “make money” by stacking state tax credits with federal charitable deductions. While the IRS has taken steps to close this loophole, new tax avoidance strategies have emerged, including the use of the federal business expense deduction in conjunction with state tax credits, further exacerbating the diversion of public funds to private institutions.

Recent data obtained from tax agencies in Arizona, Louisiana, and Virginia

underscore the inequities of these programs. In each of these states, more than half of all voucher tax credits are being claimed by families with annual incomes exceeding \$200,000. This reality directly contradicts the argument that these programs primarily serve low- and middle-income students. Instead, they function as a tax shelter for high-income earners while undermining the funding base of public education.

**Our tax dollars should not go to private schools that lack oversight, leaving the public uninformed as to whether or not our tax dollars are really being spent to improve the lives of children. There are no controls in place to ensure eligible at-risk students who apply for a scholarship are granted one, as private schools are allowed to set their own admission standards. And there are no controls in place to ensure those who do receive scholarships receive a quality education. Kansans expect accountability for our tax dollars.**

To address these concerns, I urge the committee to consider the following policy solutions:

Repealing voucher tax credits – These credits serve no legitimate public purpose and disproportionately benefit the wealthiest taxpayers at the expense of public education.

Preventing tax avoidance – If outright repeal is not feasible, states should adopt reforms to ensure that contributions made under these programs do not qualify for federal business expense deductions or other tax benefits that result in profit-making. Illinois has already implemented such a provision, which could serve as a model for other states.

Ensuring transparency and accountability – States should require comprehensive reporting on the income distribution of credit recipients and the financial impacts of these programs on public education funding.

Ultimately, the best way to ensure a fair and sustainable public education system is to maintain strong public investment in our schools rather than incentivizing the redirection of public dollars to private entities. I urge this committee to carefully consider the implications of voucher tax credits and take decisive action to protect public education.

Thank you for your time and consideration, please do not advance House Bill 2136.

Erica Benson  
Parent and teacher