

STATE OF KANSAS
HOUSE OF REPRESENTATIVES

STATE CAPITOL
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12924 HOWE DRIVE
LEAWOOD, KANSAS 66209
(913) 735-0064

MARI-LYNN POSKIN
20TH DISTRICT

Representative Mari-Lynn Poskin, Oral Opponent Testimony
SB87: Expanding student eligibility under the tax credit for low-income students scholarship
Hearing Date: Monday, March 10, 2025, 1:30 PM Room 218-N

Thank you Madam Chair and Members of the House Education Committee,

My first order of business is to sincerely apologize to the Chair and anyone who felt that my previous testimony on HB 2136 implied that ANY church or private school is a tax scammer. I want to make it clear that the BILL is a tax scam, not any organization or family that makes use of it.

I still stand in strong opposition to SB87, as amended, further draining State General Funds and funneling them to private schools. The amendment keeps the current tax credit at 75%, but with the eligibility changes proposed in this bill, it can no longer even be pretended that it's just to help "low income" students. Four new categories of eligibility are opened up with NO income limits. If a recipient's family qualifies once, they maintain eligibility no matter how high their income shoots up. Foster and kinship care is now included no matter the income, as are Military, EMS Firefighters, LEO's etc.

Let's see how this can really play out:

An Army Colonel at Ft Leavenworth can make over \$9,000 a month in just basic pay and be married to a physician who makes six figures and qualify for \$8,000 per child per year.

Years Experience	Monthly Basic Pay	Yearly Basic Pay	Drill Pay	Hazard Pay
Starting Pay	\$8,067.90 / mo	\$96,814.80 / yr	\$268.93 / drill	\$250.00
Over 2 years	\$8,863.20 / mo	\$106,358.40 / yr	\$295.44 / drill	\$250.00
Over 3 years	\$9,444.90 / mo	\$113,338.80 / yr	\$314.83 / drill	\$250.00
Over 4 years	\$9,444.90 / mo	\$113,338.80 / yr	\$314.83 / drill	\$250.00
Over 6 years	\$9,481.20 / mo	\$113,774.40 / yr	\$316.04 / drill	\$250.00
Over 8 years	\$9,887.40 / mo	\$118,648.80 / yr	\$329.58 / drill	\$250.00
Over 10 years	\$9,941.40 / mo	\$119,296.80 / yr	\$331.38 / drill	\$250.00
Over 12 years	\$9,941.40 / mo	\$119,296.80 / yr	\$331.38 / drill	\$250.00
Over 14 years	\$10,506.30 / mo	\$126,075.60 / yr	\$350.21 / drill	\$250.00



A Fire Captain in Leawood, my district, can make over \$175,000 per year and be married to a CEO who also makes six figures and qualify for \$8,000 per child per year.

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City of Leawood Classification and Compensation Plan

2025 Fire Position / Pay Grade Classifications				
Position Title	Pay Grade	Minimum	Midpoint	Maximum
Firefighter I	F1	\$ 56,510.04	\$ 63,573.80	\$ 70,637.55
Firefighter II	F2	61,030.84	68,659.70	76,288.55
Firefighter III	F3	65,913.31	74,152.47	82,391.64
Firefighter Master I	F4	71,186.38	80,084.67	88,982.97
Firefighter Master II	F5	76,881.29	86,491.45	96,101.61
Firefighter Master III	F6	83,031.79	93,410.76	103,789.74
Fire Prevention Lieutenant	F7	89,674.33	100,883.62	112,092.91
Firefighter Lieutenant	F7	89,674.33	100,883.62	112,092.91
Fire Captain	F8	93,865.63	107,945.48	122,025.32
Fire Prevention Captain	F8	93,865.63	107,945.48	122,025.32
Fire Battalion Chief	F9	97,150.93	116,581.11	136,011.30
Fire Division Chief - Operations	F10	111,723.57	134,068.28	156,413.00
Fire Division Chief - Emergency Medical Services	F10	111,723.57	134,068.28	156,413.00
Fire Division Chief - Prevention / Fire Marshal	F10	111,723.57	134,068.28	156,413.00
Deputy Fire Chief	F11	116,010.11	142,112.28	168,214.65
Fire Chief	F12	139,325.86	177,640.47	215,955.09



That means that millionaires in my district with six figure incomes, and access to the TOP public schools in the state, can potentially enroll their children in eligible private schools to bankroll \$8,000 a year, for a dozen years, netting \$96,000, per child.

This tax credit is an unconscionable siphon of State General Funds from their intended support of state functions to private schools. Taxpayers can sweep 75 cents of every dollar of their tax liability, up to half a million dollars each! Instead of supporting Public Safety, Water, Agriculture, Humans Services, Colleges, they divert 75% of these SGF dollars to private schools. See attached for the complete list.

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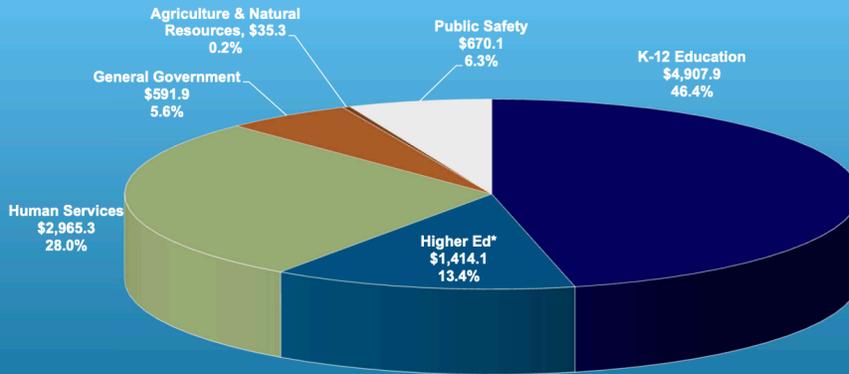
MARI-LYNN POSKIN
20TH DISTRICT

Where does the money go?

KLRD

Providing objective research and fiscal analysis for the Kansas Legislature

FY 2025 Approved State General Fund Expenditures (\$ in millions)



*Higher Education Includes State Library, Historical Society, and Schools for the Deaf and Blind.

Total Expenditures: \$10,584.6

Total may not add due to rounding

February 8, 2025

1

Our policies reveal our values. Several of you on this very committee voted NO on a \$41K appropriation for School of the Blind for services in Dodge City with concern for waning SGF. I beg you not to further drain SGF for private schools that the state is not obligated fund and who can deny admission to students as we are staring down out year negative balances in our budget:

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20TH DISTRICT

Kansas Legislative Research Department

2/17/20

State General Fund Profile FY 2024 – FY 2029
Includes FY 2025 and FY 2026 HB 2007 as Amended by the House Appropriations Committee
(Dollars in Millions)

Line	Actual FY 2024	Agency FY 2025	Agency FY 2026	Estimate FY 2027	Estimate FY 2028	Estimate FY 2029
1 Beginning Balance	\$ 2,410.4	\$ 3,220.8	\$ 2,138.9	\$ 1,498.4	\$ 712.6	\$ -
2						
3 Revenue						
4 Consensus Revenue Estimates (as of June 26, 2024)	10,139.6	9,731.8	9,844.2	9,996.6	10,249.9	10,491.5
5 Continue Suspending SCCHF Transfer	-			11.5	11.5	11.5
6 Special LBC Revenue Adjustments			50.0			
7 House Appropriations Revenue Adjustments			32.9			
8 Released Encumbrances	35.9	-	-	-	-	-
9 Total Available Revenue	\$ 12,585.9	\$ 12,952.6	\$ 12,066.0	\$ 11,506.5	\$ 10,974.0	\$ 10,503.0
10 % Revenue Change from Previous Fiscal Year	9.4 %	(4.4) %	2.0 %	0.8 %	2.5 %	2.4 %
11						
12 Expenditures						
13 Expenditures—						
14 Agency Requested	\$ 9,365.1	\$ 10,938.8	\$ 11,458.1	\$ 10,567.6	\$ 10,793.9	\$ 11,020.0
15 Human Services Caseloads				110.0	115.0	115.0
16 School Finance				100.2	111.2	113.1
17 HB 2007 Recommendations as Introduced		(290.4)	(1,085.3)			
18 House Appropriations Expenditure Adjustments		165.3	194.8	16.0		
19 Total Adjusted Expenditures	\$ 9,365.1	\$ 10,813.7	\$ 10,567.6	\$ 10,793.9	\$ 11,020.0	\$ 11,248.1
20 % Expenditure Change from Previous Fiscal Year	7.3 %	15.5 %	(2.3) %	2.1 %	2.1 %	2.1 %
21						
22 Ending Balance	\$ 3,220.8	\$ 2,138.9	\$ 1,498.4	\$ 712.6	\$ (46.0)	\$ (745.1)
23						
24 Budget Stabilization Fund Balance	\$ 1,670.3	\$ 1,741.4	\$ 1,793.7	\$ 1,838.5	\$ 1,875.3	\$ 1,912.8
25 Ending SGF balance as a percentage of expenditures	34.4 %	19.8 %	14.2 %	6.6 %	(0.4) %	(6.6) %
26 Receipts above / (below) expenditures	\$ 810.4	\$ (1,081.9)	\$ (640.5)	\$ (785.8)	\$ (758.6)	\$ (745.1)
27						

28 * Note: Includes Revised Human Services, Education Caseload Estimates, & November 2024 CRE

Profile 25-014

Since its inception in 2014, the long game has always been expanding this vehicle to become a universal voucher scheme. I ask that this committee put a stop to it, today.

Sincerely,

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**State General Fund Expenditures
by Program or Agency**

	FY 2025		% Change From FY 2024
	Amount (Thousands)	Percent of Total	
Education:			
Department of Education	4,907,924	46.4 %	7.3 %
Board of Regents and Institutions	1,315,945	12.4	9.2
Other Education*	33,745	0.3	21.8
<i>Subtotal - Education</i>	\$ 6,257,614	59.1 %	7.7 %
Department for Aging and Disability Services; Hospitals	\$ 1,548,879	14.6 %	(1.5) %
Department of Health and Environment - Health	919,624	8.7	6.2
Corrections and Facilities	592,194	5.6	8.5
Department for Children and Families	469,835	4.4	6.4
Judicial Branch	130,280	1.2	(22.0)
Department of Administration	211,010	2.0	12.6
Board of Indigents' Defense Services	61,078	0.6	(3.0)
Legislative Agencies	41,182	0.4	(15.9)
Highway Patrol and KBI	52,232	0.5	58.1
Department of Commerce	17,591	0.2	5.3
Office of the Governor	10,191	0.1	(31.2)
Department of Revenue	12,279	0.1	(0.5)
Adjutant General	13,407	0.1	(73.4)
Commission on Veterans Affairs	15,060	0.1	12.6
Department of Agriculture	33,865	0.3	44.1
Office of Information Technology Services	11,756	0.1	10.2
Sentencing Commission	15,345	0.1	(0.8)
Attorney General	14,453	0.1	15.6
Department of Labor	18,599	0.2	660.3
All Other	140,755	1.3	117.6
TOTAL	\$ 10,587,230	100.0 %	6.0 %

* Includes Schools for the Blind and the Deaf, State Library, and Historical Society.