



KANSAS NATIONAL EDUCATION ASSOCIATION / 715 SW 10TH AVENUE / TOPEKA, KANSAS 66612-1686

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Director of Government Relations & Legislative Affairs
Written Testimony – Opposition
Senate Committee on Assessment and Taxation
Senate Bill 259
March 4, 2025

Chairperson Tyson, members of the Committee:

Thank you for the opportunity to testify in opposition to SB 259.

Kansas NEA is a member-driven organization that represents all 40,000 educators in the state of Kansas. We have nearly 22,000 members. The positions we advocate for have been proposed, debated, and adopted by several hundred members that were selected by their peers to attend our annual Representative Assembly.

The KNEA member adopted resolution reads:

Kansas NEA believes that tax reform at the local, state, and national levels must be rational and that tax reform should achieve the following:

- *Increase tax fairness and raise revenue necessary to finance quality public education and other public services*
- *Prevent excessive reliance on property or any other single tax source*
- *Reflect the findings of comprehensive studies of the total individual and corporate tax burden*
- *Assure a tax burden distribution that reflects the ability to pay and safeguards family subsistence*
- *Require statewide equity in property tax effort*
- *Support increased federal funding for general fund budgets as well as categorical aid*
- *Eliminate tax laws and rulings that are harmful to school employees and educational needs*

KNEA members primarily consider fairness and feasibility when evaluating tax policy.

We do not wish to delve deeply into the fairness aspect of SB 259, other than to state that many of our members are middle-class. They are underpaid, with many in the KPERS Tier 3 pension system, which is woefully inadequate. Additionally, many educators are burdened with significant student loan debt and are still forced to pay for classroom materials out of their own pockets. SB 259 is not a bill that would financially benefit them. However, that alone is not a reason to oppose this bill.

KNEA does, however, want to echo a common concern shared by many Kansans regarding bills like this. Our state is no stranger to the negative consequences of tax policies that have not been fully vetted. SB 259 would impose arbitrary adjustments to corporate tax liabilities, impacting State General Fund revenue sources.

Additionally, it would establish a mechanism that triggers permanent tax decreases based on short-term economic trends. Both of these actions could contribute to revenue erosion and have strong potential to go too far.

This proposal must also be considered alongside other recent legislative actions. Last year, the legislature passed an increase in the homestead exemption from \$42,000 to \$80,000. Current proposals under consideration, such as a constitutional amendment to freeze property valuations and the reduction of the statewide mill levy, could further reduce critical revenue sources. Taken together, these measures could result in significant revenue losses that are essential for funding public education.

We urge you to reject SB 259.

Thank you for your time.