

Opponent, Written Only Testimony of Senate Bill 259
for the Senate Assessment and Taxation Committee
for Hearing on **March 4, 2025**
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Room 548-S, State Capitol Building

Opposed to Senate Bill 259 – proposed changes to Kansas tax policy that threatens to return our state to the fiscal crises of the 2012 Kansas Tax Experiment by way of a flat tax, providing that future personal and corporate income tax rate decreases be contingent on exceeding tax receipt revenues.
Hearing: Tuesday, March 4, 2025, 9:30 am Room 548-S

Honorable Chair Tyson and Committee Members,

Thank you for the opportunity to share written testimony as an **opponent of SB 259**. Passage of this bill would seriously undermine a fair, balanced and reliable revenue stream with which to invest in the youth and the infrastructure of our great state. This change to tax policy would return Kansas the chaos and uncertainty of the 2012 tax experiment. We just closed the bank of KDOT and do not want to reopen those doors. Kansas public school students are still paying for year after year of budget shortfalls, a national loss in confidence in the Kansas economy and draconian cuts to core services from education to health, welfare and safety.

The Gannon school finance lawsuit, that lasted years and concluded in 2019, was a result of a breach in the Montoy school finance agreement (2006). Both lawsuits were grounded in evidenced-based cost studies used to determine the actual costs of providing every child with the opportunity to achieve the state education goals, as defined by the Rose Capacities. While the Kansas legislature's failure to uphold the Montoy agreement was triggered by the 2008 Great Recession, the 2012 tax experiment was a legislative choice to make those recession cuts permanent and further stress the state's capacity to fulfill its constitutional obligations, under Article 6.

Decades of economic research on school finance has documented the strong relationship between expenditures and opportunities for at-risk students to achieve college and career readiness outcomes (Taylor, 2018, pp.7-8). The final Gannon 2019 bipartisan agreement passed constitutional review by the State Supreme Court and included a series of weightings, to ensure equitable and adequate funding of students and communities in greatest need, regardless of zip code. Kansas public schools enroll nearly 230,000 students who are eligible for the free lunch program. This means that 40% of public school students are from households with incomes at or below 130% of the federal poverty, which equates to just under \$30,000 a year for a three-person family or \$2,495 a month (Jan 2023). Among these youth, over 14,000 are living in communities and attending schools where over a third of their peers are in the same situation. Kansas private

school systems have admitted less than 4,000 students eligible for free lunch ([KSDE website](#)). Youth living in poverty are much less likely to enter kindergarten ready to learn, but this does not diminish our collective responsibility to provide equitable opportunities for success, paid for through state aid via weighted funds. Public neighborhood schools enroll all Kansas youth regardless of their needs. All youth have the right to a free public education, with oversight by elected state and local school board members. All students have a right and deserve a neighborhood school, in which funding matches the actual costs to provide quality educational experiences.

Under the Montoy three-year phased-in agreement, when state special education funding peaked close to 92% of excess costs – student’s educational outcomes improved in Kansas ([KASB, 2020](#)). Under the Gannon SIX-year phased-in agreement, the new baseline for assessing the impact of the restored general education school funding agreement begins no sooner than this school year (2022-2023). Prior to, districts operated with partial restoration of “full funding” and a six-year wait to bring back all the needed educators and instructional supports. And, just 1.5 years into the 6 year incremental restoration of state aid, student learning was disrupted by the impact of a global pandemic. Communities with the highest rates of poverty were disproportionately impacted by the decade of inadequate state aid. The impact of at-risk funding in Kansas over time is summarized here ([KASB, 2020](#)):

- “Kansas provides additional funding for at-risk students, based on the number of low-income students, but used to assist any student with problems in school.
- The number and percentage of at-risk Kansas students has been rising on multiple measures.
- Despite recent increases, the actual value of at-risk funding is lower than in previous years, whether measured per pupil, by total inflation adjusted dollars, or share of total funding.
- Under the current State Board policies for using and approving at-risk dollars, test scores rose when real funding was increasing and declined when funding fell behind inflation.
- Graduation rates and adult educational attainment have increased, with Kansas ranking above the U.S. average while providing below average per pupil funding and serving an above average percentage of low-income students.”
- And we know that the return on investment results in a more robust pipeline for the Kansas economy as well as protective factor against recession for Kansas youth. “Increased educational outcomes leads to increased annual income among Kansans” ([KASB, 2023](#)).

Kansans have been down this road and it is a path we do not want to travel again ([Chronic Underfunding, MythBusters, 2011](#)). Kansas PTA opposes SB 259 – tax policy that undermines the feasibility of a fair, balanced and reliable funding stream to ensure that actual costs of providing an adequate and equitable public education for all Kansas youth. Opposition to the bill is in alignment with [Kansas PTA Legislative Priorities 2 and 3](#): investing in public education and fully funding education mandates. Thank you for your time and consideration. We urge the committee to vote NO on SB 259.

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THE PTA POSITION

Kansas PTA is a nonpartisan association that promotes the welfare of children and youth. 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 legislative platform and priorities. [PTA mission and purpose](#) have remained the same since our inception over 100 years ago, focused on facilitating every child’s potential and empowering families and communities to advocate for all children.