



CATHOLIC DIOCESE
of SALINA

TO: Madam Chair Senator Erickson and members of the Senate Education Committee

FROM: Geoff Andrews, Superintendent of Schools, Salina Diocese

DATE: February 6, 2025

Dear Madam Chair Erickson and committee members,

My name is Geoff Andrews, and I serve as the Superintendent of Schools for the Catholic Diocese of Salina. The Salina Diocese spans 26,000 square miles across north central and northwest Kansas, from the Flint Hills to Mount Sunflower, with schools located in mostly rural communities. I am here today in strong support of Senate Bill 87, which expands student eligibility under the tax credit for low-income students scholarship program, increases the amount of the tax credit for contributions made to this program, and provides for aggregate tax credit limit increases under certain conditions.

Over the past four years, the low-income tax credit scholarship program has provided critical assistance to 152 students within our diocese. Without this program, these students would most likely not have the opportunity to attend our Catholic schools. These students come from families facing financial hardships, and this scholarship program has allowed them to receive a high-quality, faith-based education that would otherwise be out of reach. Our Scholarship Granting Organization (SGO) for the Salina Diocese has been instrumental in ensuring that these students have access to the resources they need to thrive academically and personally. The positive impact this program has had on our students and their families cannot be overstated.

I support Senate Bill 87 because I believe that more families should have access to the same opportunities that have benefited our students. Expanding student eligibility and increasing the tax credit amount will enable more children from low-income households to attend schools that best meet their educational needs.

I respectfully ask the committee to support SB 87 to ensure that more students can benefit from this life-changing program. Thank you for allowing me to share my testimony and for your consideration of this important legislation.

Sincerely,

Geoff Andrews
Superintendent of Schools
Salina Diocese

Senate Education Committee
February 6, 2025
Attachment 2

Jachin Bonura
Representing Self
jachinbonura@gmail.com
785-480-8047

SB 87 - Expanding student eligibility under the tax credit for low income students scholarship program, increasing the amount of the tax credit for contributions made pursuant to such program and providing for aggregate tax credit limit increases under certain conditions.

Proponent

February 6, 2025

Chairwoman Erickson and members of the committee,

My name is Jachin Bonura and I'm currently a sophomore at Kansas State University. I'm writing in support of SB 87.

Growing up with six siblings is not easy, especially for the parents. My parents are incredible and I have so much to be thankful for. My dad was able to support a family of nine with a teacher's salary alone and managed to send all seven of his kids to a private Christian school. This would not have been possible without the help of ACE Scholarships. I am super thankful for ACE and what they have done for my family.

Going to school in a private school was extremely beneficial to me and I learned some hard life lessons. When attending Cair Paravel Latin School, I was taught how to think, use logic, and become a student leader among many other things. Cair Paravel pushed me past my comfort zones and gave me the opportunity to grow in my faith and education. While at Cair Paravel I was involved in a lot including musicals, football, volleyball, choir, and houses. Not every high school encourages students to be involved in sports and fine arts at the same time, but Cair Paravel does.

My senior year I stepped into a lot of leadership positions including football captain, volleyball captain, student director for the madrigals, worship leader for Convocation, House Captain, and leading a Bible study. All of these opportunities my senior year gave me a lot of responsibility as well as challenges, but nothing I couldn't handle, and Cair Paravel supported me all the way. Cair Paravel is not an easy school by any means, and that's what makes it so great! It challenges you and makes you a better person.

I am now a student at K-State studying Wildlife and Outdoor Enterprise Management and really enjoy it. At K-State I have been able to make and build a huge network of people and make all sorts of connections. These connections will help me in the future with building a business or even solving life problems. Cair Paravel built me up and prepared me so well to embrace the grind of college, that when college came around my first year was really easy and felt light. If I did not build the work ethic that I did from attending Cair Paravel I don't know that I would be at K-State.

If it wasn't for ACE Scholarships I never would have received the education I have and had the

opportunity to attend such an extraordinary school. With the money my family receives from ACE for schooling, my parents are able to send seven kids through an amazing educational school. I can't say thank you enough!

I ask the committee to think of families like mine when voting on SB 87. A scholarship can be a life-changing opportunity for families across Kansas and every child no matter their socio-economic status should have access to an education that fits them. Thank you.

Sincerely,
Jachin Bonura

February 5, 2025

Mr. Adam and Mrs. Nicole Butler
917 W 50th St S
Wichita, Kansas
abbutler76@gmail.com

WRITTEN PROPONENT TESTIMONY FOR SB 87

Thank you, Senate Education Committee Assistant, Cyndie for accepting my email. I appreciate the opportunity to testify in favor of SB 87, the low-income tax credit student scholarship bill.

My name is Adam Butler and my son Cole and daughter Arista attends St. Cecilia Catholic school. The low income tax credit scholarship program has significantly helped our school and the other schools in our diocese. We feel this is a topic at hand that our state must expand. Offering young people an education opportunity in our schools has been so highly valued. The changes to this program will be even more appealing. At the end of the day, it is the child that benefits the most.

In conclusion, please support SB 87. With your support, the children in the Wichita Catholic Diocese and other private schools have the opportunity for an education that best suits their needs.

Thank you.

Mr. Adam and Mrs. Nicole Butler
Wichita, Kansas

1.31.25

Senate Education Committee
Sb 87, Proponent, Written testimony only

Chairwoman Erickson and Committee Members,

I am a proponent on Sb 87. Moving this program to the State Treasurer Office is needed.
Excepting schools with other accreditation's and not needing to be KESHA accredited is a needed.
This is a clean up bill for the tax credit for Low Income Students Scholarship Program.

Please pass out of committee favorably Sb 87.

Thank you,
Debbie Detmer
kcjewel56@gmail.com

Senate Education Committee
February 6, 2025
Attachment 24

February 5, 2025

Jenni English
2024 W. Douglas
Wichita, KS
jenglish@stjosephwichita.com

WRITTEN PROPONENT TESTIMONY FOR SB 87

Thank you, Senate Education Committee Assistant, Cyndie for accepting my email. I appreciate the opportunity to testify in favor of SB 87, the low-income tax credit student scholarship bill.

My name is Jenni English and my granddaughters, Sarah and Giannah Marshall attends St. Joseph Catholic school. The low income tax credit scholarship program has significantly helped our school and the other schools in our diocese. We feel this is a topic at hand that our state must expand. Offering young people an education opportunity in our schools has been so highly valued. The changes to this program will be even more appealing. At the end of the day, it is the child that benefits the most.

In conclusion, please support SB 87. With your support, the children in the Wichita Catholic Diocese and other private schools have the opportunity for an education that best suits their needs.

Thank you.

Jenni English
316-655-6309

Proponent Testimony for SB87

Scott Feild

February 6, 2025

Student, Maranatha Christian Academy

Chair Erikson and members of the committee I thank you for the opportunity to provide proponent testimony on Senate bill 87 on behalf of Maranatha Christian Academy.

Hello, my name is Scott Feild and I am an 8th grade student at Maranatha Christian Academy. Last year, me and my family noticed that public school was quickly growing away from our vision of how my education could expand. We started making connections that my problems academically, sprouted from carelessness and our views not matching with the schools. Then, I found that public school was not my only option. God blessed my parents with the necessary funds needed to afford going to Maranatha, but some and most families are not that fortunate. Once I began attending Maranatha, I noticed that this school fitted my needs like a glove. Though it can never be perfect, my education path drastically changed once I found a school that provided what I needed. I'm here today to say that I'm worried for the future generations of children that possibly can't find a school because their family isn't fortunate. However, I'm also here today to say that I have hope that one day, all Kansans can go to any school that they deem fit for them.

For example, why would someone with less-than-adequate grades aim for a school like Harvard? Or why would an engineer, someone whose skills are deeply rooted in logic and practicality, go to an art school? On the surface, it might seem like a mismatch, even contradictory. But that's the beauty of the idea that education isn't a one-size-fits-all solution. Schools, in their traditional sense, are often constructed around rigid standards and a set of expectations that don't always cater to the unique abilities and learning styles of every student.

The truth is schools are a crucial part of shaping every child's life. They provide structure, community, and opportunities, but if the school doesn't fit the child, if it doesn't align with their learning style, their passions, or their potential, then it becomes a struggle—not just for the child, but for the entire family. The misalignment between a child's needs and the school's offerings can lead to frustration, underachievement, and even a lack of self-belief. And yet, this mismatch happens every day.

So, why would anyone try to fit into a mold that doesn't work for them? That's where the dream of an ideal educational system comes in—a system where any Kansan, no matter their background or financial situation, has the freedom to attend the school that best suits their child's needs. A system where parents can look at their options and make decisions based on what will truly benefit their child, not based on the financial barriers that stand in the way.

I hope one day, we'll live in a world where education is not about squeezing every child into the same mold but about embracing their differences, nurturing their diverse talents, and opening doors to opportunities based on what they need, not what they can afford. Every child should have the chance to reach their fullest potential, and they should have the ability to pursue an education that's tailor-made for who they are.

Parents, not the government or the number on your bank statements are the ones who should decide where their child goes to school and invests so much time in. With the much-needed scholarship money for these families, every Kansas child can attend where they see as the best fit for them.

Brittany Jones Testimony in Support of S.B. 87

Senate Education

February 6, 2025

Chairwoman Erickson and members of the committee, my name is Brittany Jones. I am an attorney and the Director of Policy and Engagement for Kansas Family Voice. Kansas Family Voice believes that Kansas should be a place where life is cherished, religious freedom, & families thrive. We believe families thrive when they have freedom to choose how and where they educate their children. It is for these reasons that we urge your support of S.B. 87.

The low-income tax credit scholarship provides more educational flexibility for Kansas families. In an ever- changing educational environment, parents need every tool available to place their children in a learning environment that fits their child's individual needs. This program is a simple way to empower parents to choose. It has already helped hundreds of Kansas children receive an education that better suits their needs.

Educational freedom is based on one simple idea that parents should have the ability to send their kids to any school that will help their children thrive. It is a child and family centric model. It is not about pitting one type of schooling against another but simply empowering families to make the best choice for them.

More than a dozen other states have similar programs. As this program sees more and more use, it only makes sense to expand eligibility. This program is a great way to utilize the free market by incentivizing investment in our children's education, paired with giving families options who would not normally have educational options.

Parents are best positioned to know and raise their children. Educational institutions can be an asset to this relationship. Recognizing and protecting the fundamental relationship between a parent and their child is vital to ensuring the stability of our society. For these reasons, I ask that you vote S.B. 87 out favorably.

Thank you!

Proponent for Senate Bill #87: Low-Income Tax Credit Amendment
For the Senate Education Committee
Hearing Date: February 6, 2025
Fr. Rick Kotrba
Pastor, St. Cecilia's Catholic Parish and School, Haysville, KS

To whom it may concern:

My name is Fr. Rick Kotrba, I'm the pastor of St. Cecilia's Catholic Church in Haysville, KS where we have a Catholic school of just over 100 students in grades Pre-K- 8. I first want to express my gratitude for the assistance we've received from Support For Catholic Schools, one of the state's Scholarship Granting Organizations, to help us provide education to our families and children qualifying for free and reduced lunches.

Because of the scholarships we have received, this has assisted our families within our parish as well as other families who were looking for a different education option than the school they were attending. I'd like to share the story of one of our students who has been here for three years now and came to our school in 3rd grade. His mom inquired about our school and met with the principal and myself about her desire for a different education for her son. In his previous school, he was involved and blamed for being disruptive in his classroom and was falling behind academically. I asked both his mom and the young man if he would accept discipline and cooperate with both his teacher and his students if he was to come here, and they both agreed he would. Thankfully, he has had no problems since being here and his academic performance has improved drastically.

This would not have been possible if this single mother was expected to pay full tuition for her son's education here at our school as she could not afford it. She came on her own desiring a different possibility and hope for her son, and the scholarship he qualified for made it possible for us to help with his education.

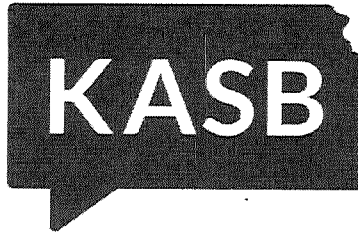
This is one great success story of many. In my 4 years here, it has been very encouraging as our school receives new families and students, and to hear from them how excited they are and grateful they're now at our small school. We are very blessed to be able to provide this opportunity for those who do not have the financial means to pursue this for themselves.

I also recognize that the number of children qualifying for these scholarships is increasing each year as more grades become eligible for the scholarship. Because of the growing number of scholarships granted, I'd ask that the state legislation would consider increasing the total amount available for tax credit by changing from 75% to 100% tax credit and increasing the total available for tax credit.

Thanks for your consideration,



Father Rick Kotrba



**Oral Opponent Testimony on
SB 87, Expanding low-income scholarship voucher program
House Education**

**By
Leah Fliter
Associate Executive Director of Advocacy**

**Kansas Association of School Boards
Lfliter@kasb.org**

February 6, 2025

Madam Chair and Members of the Committee,

KASB appears today in opposition to SB 87. Kansas public schools are the pride—and often the lifeblood—of their communities. KASB members recognize that strong public schools are essential to the futures of these communities and advocate for legislative policies that support “the vital role that our public schools play as community hubs and centers of community connection and activities.” Consequently, KASB’s members oppose diverting public tax dollars (no matter the vehicle) to entities that are not required to educate all children regardless of ability or need, and that are not held to any standards of academic progress or fiscal responsibility:

Public Accountability for Public Funds

To ensure all students have the opportunity to succeed, **all** schools and school programs and activities supported by public funds must serve **all** children on the same basis as public schools. We oppose programs including but not limited to vouchers, education savings accounts, trust funds, scholarships, and tuition tax credits because such programs divert public funding from public education to schools which are not required to serve **all** students, including those who are disadvantaged, disabled, or those with the greatest needs.

Kansas public schools are preparing students for college and careers, including students who have significant needs and disadvantages. Graduation rates for English language learners and students from low-income households have steadily and significantly increased since 2016. And, in 2024, a record number of high school students took post-secondary courses while in

high school and a record number of Kansas students took advanced placement courses *and* earned passing scores on the AP exams.

Moreover, Kansas public schools are essential to the future economic success of our state. Our public schools attract businesses to the urban centers represented by many legislators and are the primary employers in the less populated areas of the state represented by others. No doubt each member of this committee can share examples of great things happening in their constituent school districts.

Expanding the tax breaks given to businesses and others through the tuition tax credit scholarship is not the answer to continuing to improve student achievement in Kansas. It is solidly established by high-quality education research that voucher programs harm student academic achievement, and that the most effective and fiscally responsible way to improve student outcomes is to invest in our public schools.

Rural lawmakers know that in many of our smallest communities, parents and other local taxpayers fight hard to keep their public schools because if the school building closes, the community will wither and die. Urban and rural legislators can likely agree that one of Kansas' best strategies to stem outmigration is to preserve and strengthen the state's public schools.

Sadly, this bill does not help our Kansas communities continue to maintain and improve their local public schools, outcomes for Kansas students, and economic prospects for their communities. Although state law currently says tuition tax credit scholarships may be used only by low-income students in qualified schools, we are concerned that SB 87:

- expands eligibility to non-low income students;
- does not require the student to have ever enrolled in a public school;
- significantly increases the tax write-off for donors;
- opens the door for the state to simply start paying the private school tuition of well-to-do families who already support their students' attendance at a private school without taxpayer dollars; and
- substantially increases the potential cost to taxpayers of this program, doubling the existing cap on tax credits that may be awarded.

Each of these concerns is further amplified by the recent introduction of SB 75, which would open the door wide for a wealth transfer of Kansas taxpayer dollars to high-income families already attending unregulated nonpublic schools in Kansas and even outside the state.

For these reasons, we respectfully ask the committee to express its continuing support of the 92% of Kansas students whose families choose and rely on Kansas public schools by voting no on SB 87. Thank you.

KASB is a non-profit service organization built on an abiding belief in Kansas public schools. We have put the needs of students and K-12 leaders first since 1917.

Testimony before the
House Education Committee
On
SB 87
Expanding student eligibility under the tax credit low-income students
Scholarship program
by
By Jim Karleskint, United School Administrators
February 6, 2025

Chair Erickson and members of the House Education committee. Thank you for the opportunity to present opposition testimony on SB 87. USA Kansas appears in opposition on this legislation.

- Public funds should fund public schools, which serve over 90% of students, rather than being diverted to private schools. We cannot afford to subsidize a second, but private system of education when Special Education in Kansas public schools are underfunded nearly \$440 million.
- Public schools have the only secondary programs that prepare students for the technical, in-demand jobs of the future. Our career and technical education programs are critical to ensuring students gain access to high-wage employment opportunities that meet industry needs. We are the only institutions that have solid partnerships with post-secondary institutions that can ensure alignment for these technical programs. Funding private schools offers no benefits to manufacturing and industry leaders and sectors; they rely on public schools to meet their growing workforce demands.
- The scholarship program was first started to assist low-income, academically struggling elementary students to help them achieve academic success by transferring to a private school. This has been changed to focus on middle and upper middle-class students who may want to attend a private school for reasons other than academic. The addition to high school students is bothersome because it is likely be used to further recruiting athletes, which is occurring in some private schools today.
- “Qualified Schools”, even if they are accredited under the Kansas Education Systems Accreditation (KESA) program, they do not have to follow the same rules as Kansas public schools. Some examples include public schools must provide a free education to all students, regardless of family income or background. Public school must provide special education services to students with disabilities. Public schools must provide meals to students who are eligible for free and reduced lunches. Public schools must provide English Language Learners services for students who need support to learn the language.
- Tax credit and voucher programs in other states are ripe with waste, fraud and abuse. In Florida and Arizona, which have broad flexibilities for expenditures, parents have used

the funds to purchase skis, pianos, paddleboards, foosball tables, golf equipment, Amazon gift cards and tickets to Disney World and Sea World.

- The State of Kansas cannot afford to underwrite multiple different school systems, and we cannot afford to undermine the public schools that will continue to educate the vast majority of our children.
- This bill isn't school choice. It's *the school's choice*. The private schools funded by this bill could be allowed to reject students with disabilities—or any other students those private schools wish to avoid, including: their academic ability, ethnicity, religion, sexual orientation or gender identity.

For these reasons United School Administrators of Kansas respectfully request that you not pass SB 87 out of committee.

Opponent Testimony of SB 87
For the Senate Education Committee
February 6, 2025
Ann E. Mah

Chair Erickson and Members of the Committee:

Thank you for allowing me to provide this testimony in opposition to SB 87. This bill expands the tax credit for the low-income student scholarship program. Not only should this program not be expanded, it should be eliminated. Kansas voters do not want this voucher scam and it undermines our commitment to public education.

It increases the amount of the tax credit to 100% of the amount donated and allows the total in lost state taxes to go to \$20 million a year. Further, it adds additional qualifying students whose needs may have no relationship to academic performance. For example, it incentivizes military students to attend private schools, but there is no correlation I know of that indicates they would be better off in private schools. In fact, likely the opposite is true. A number of public schools near military facilities in Kansas are now Kansas Purple Star Schools. These schools help military-connected students respond to the myriad of challenges they face in transition and help keep them on track for success.

Perhaps now we can stop the pretense that the scholarship program was ever about helping low-income students go to better performing schools to achieve academic success. It is now clear this is all about defunding and privatizing public education and helping wealthy donors. If there ever was a question as to whether this was about academically struggling low-income students or about the money, SB 87 answers that question. Has anyone ever heard of a 100% tax credit up to \$500,000 for a program? It just supports the reality that it is not a large number of parents of public school students asking for this scholarship program; it is the billionaires in Kansas seeking to get a tax break and privatize public education.

How does this program and its expansion hurt public schools and public school students? First, it promises help that is not delivered. The poorest students cannot afford the best private schools, even with scholarships. They likely have to provide their own transportation, and that alone can be a disqualifier. There is no proof that scholarship students do better in private schools since there is no specific reporting required, and the legislature seems to have no appetite for oversight of private schools that receive funds via the scholarship program, while requiring a multitude of reports from public schools.

Further, there were just 2,360 students in the program in the 2023-24 school year, even though there are well more than 200,000 income eligible students. That should be proof enough that poor students either cannot afford private schools, are not being accepted, or just want to stay in public schools.

Let me give another example. If a family with three students, say, 1st, 3rd, and 8th grade, leaves a school, the school can lose \$25,000-\$30,000 in funding (assuming the students are on free and reduced lunch). However, the school saves nothing in expenses. They must continue to provide the same number of teachers, bus routes, and classrooms as before. For small, rural schools near metro areas, this can be particularly devastating if a few families leave. Further, if a private school takes a special needs student but cannot provide the required services, those services must be provided by the public schools. In these cases, the state pays both the private school tuition along with state aid to the public school. A double whammy for taxpayers.

The fact is, "school choice" is just that. The schools choose the students. The students do not choose the schools. Let me relate the application process for just one private school in Topeka that was approved and has participated in the program. They require a photo of the student, two years' grades, and two years' state assessment scores. Then the school may do additional assessments to be sure the student is academically prepared. Students should not evidence any significant learning disabilities or behavioral problems. The student's parents must show that they are Christians and active in a local church. Is this what Kansas parents and taxpayers want? Does it sound like a student who is struggling in public schools would be welcomed here? Or a child with issues?

Kansas public schools don't have the luxury of rejecting the hard-to-teach students. They are required to take every student. If children are unloved, unfed, unclothed, beaten, broken, or damaged, public schools still take them and help them to be the best, most successful person they can be. I believe that is what most Kansas taxpayers want. They do not want to remove funding from public schools and give it to schools with unique agendas and no oversight.

Voucher proponents contend that private schools that are accredited have "oversight". But even if a private school is accredited by KSDE, there is a long list of things that differ. Here are just some examples.

1. Public schools must provide a free education to all students regardless of family income or background.
2. Public schools must provide special education services to students with disabilities.
3. Public schools must comply with state and federal laws, such as those prohibition discrimination based on race, religion, gender, sexual orientation, ethnicity, or national origin. Private schools must comply only if they accept federal funds.
4. Public schools must provide English Language Learner services for students who need support to learn the language.
5. Public schools have a level of transparency and accountability to the public through publicly available budgets, board meetings, and other information.
6. Public schools must provide a secular education that does not promote a particular religious doctrine.
7. Private schools do not have to follow suspension and expulsion laws as they apply to public schools.
8. Public schools must comply with the bullying and Jason Flatt Act statutes.
9. Public schools must publish their building report card on their websites.

Vouchers have never withstood a vote of the people in any state when the people were given a chance to speak. Most recently, the states of Nebraska, Kentucky, and California rejected private school vouchers. In Nebraska, 58% of voters threw out their existing voucher system. In Kentucky, 65% of voters rejected vouchers and it lost in every single county. In Colorado, 55% of voters rejected a constitutional change. If you are so sure this is what Kansans want, let's put it on the ballot and find out.

Perhaps the biggest charade is that students would go to schools on scholarship that are better than public schools. First, we have no data that shows any scholarship students improve academically in private schools. I also suggest that public schools with demographics similar to private schools perform just as well. But it is a fact that students can use taxpayer money to leave a nationally-recognized and awarded public school to go to a poorer performing private school. That should never be allowed.

This committee should be about doing what is best for all students, not just some. The notion that "the money should follow the child" is also hooey. When I pay my state taxes for K-12 education, that money goes to educate all children, not just my child. It is a tax I pay to provide education for the general welfare of the state and public good of all. Whether I have children in school or not does not matter. I pay the same tax. When I pay taxes for public golf courses, I don't get to take those dollars and head to a country club that I might like better. The state does not owe me a custom golf experience and it doesn't owe my child a boutique school! It's another ridiculous notion some pro-voucher advocates use to confuse the issue.

Having said that, let me say that most private schools do a good job of educating students. I know that from more than 25 years of experience accrediting public and private schools. However, private schools do a different job than public schools. They serve niche markets. Their patrons are less diverse and wealthier on the average than public schools. If you think there is something private schools offer that every child should have, then let's provide that for every child, not just some.

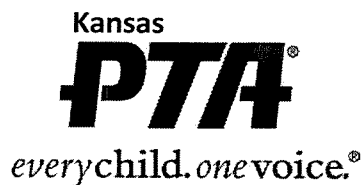
Providing an adequate and equitable education for all Kansas children is the state's number one obligation. If public schools need help, then provide what they need so every student truly has a chance, not just some students. Don't kneecap public schools with reduced funding. Don't pit them against private schools that are competing on an unlevel playing field. What parents and taxpayers want is a strong public education system. That is what our state, our families, and our students deserve. I urge the Committee to reject SB 87 and instead work on keeping our public schools strong.

Respectfully submitted by

Ann Mah

Former State Representative District 53

Former State Board of Education Member District 4



Kansas PTA
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February 6, 2025

Remote Testimony to Senate Education Committee

Honorable Chair, Senator Renee Erickson

Cyndie Rexer, Committee Assistant

785-296-7476 Cyndie.Rexer@senate.ks.gov, s.Education@senate.ks.gov

Room 445-S, State Capitol Building

Opposed to Senate Bill 87 – Expansion of Tax Credit Scholarship Program

Hearing: Thursday, February 6, 2025, 1:30 PM Room 144-S

Honorable Chair Erickson and Committee Members,

Thank you for the opportunity to provide remote testimony regarding SB 87 – Expansion of the tax credit scholarship program. The Kansas PTA is opposed to this bill and the use of public funds to subsidize the private school system ([KS PTA Legislative Platform](#)).

Kansas PTA shared the same concerns with the House Education Committee members ([Testimony Opposing HB 2316](#)) and as noted in our previous testimony dating back to 2014 when the tax credit scholarship program was first established. Our opposition to vouchers and voucher-type programs stems from multiple concerns and mounting evidence of negative impact on vulnerable youth.

No Need for Expansion. School choice is not parent choice and eligibility under the [Kansas Tax Credit Scholarship \(TCS\)](#) Program has not equaled access. This program continues to leave millions in scholarship funds unallocated and no scholarship voucher offers for over 235,000 students eligible for the free/reduced lunch program. Ever since the TCS was enacted in 2014, participating private schools have left up to \$6 million in scholarships unspent, which equates to about 625 unfilled student slots annually, on average. When eligibility was expanded last year beyond students participating in the free/reduced price lunch program, to those living at 250% of the poverty level, program participation jumped from 1,100 to 2,300. While the TCS program is not required to report on the student demographics of recipients, participation doubled following this eligibility expansion beyond the K-12 public school trigger for at-risk funding. Essentially, the TCS now allows the private, non-profit school systems to skip over at-risk public school students who may not be ready for kindergarten, to skip over the students with severe learning and behavioral challenges, to skip over the students whose current skills and knowledge are at Level 1 on the Kansas Assessments.

Private School Entitlement Program. The proposed changes to the tax credit scholarship program run contrary to the original rationale used by those who advocated to establish the program in the first place – to provide an option for at-risk students enrolled in the public schools, particularly families living in communities with high rates of poverty. What was said to be about the students, is changing into a program to subsidize the private school system. This next expansion bill appears to be more of an exercise to broaden eligibility for the benefit of the private school systems, at the taxpayers' expense, than for the at-risk students.

- Is this bill intending to remove *public school enrollment* from eligibility, as noted in the first few lines, if not to explicitly allocate public funds to private school students?
- Why raise the program cap, when the program has left millions of dollars on the table each year (see also KS LPA, April 2022)?
- Why expand eligibility beyond the 240,000 students who do not qualify for free or reduced priced lunch program, when slots for scholarship funds still go unfilled – and create a loophole through which at-risk students can be passed over for students whose educational challenges tend to be less demanding?
 - Note, the Kansas legislature has yet to provide public schools with weighted funding for 37,000 students eligible for reduced price lunch (185% of poverty), let alone up to 250% of the poverty level as is done for private school students. If new taxpayer dollars are going to be allocated, let's remain focused on adequate and equitably resources for the public neighborhood schools in which these students live and attend.
- Why expand eligibility through high school, when there are only 16 accredited private high schools in the entire state? This undermines major steps in Kansas to ensure equity regardless of zip code.
- Why increase a tax credit subsidy from 70% to 100%, when some state legislators argue the state doesn't have enough money to fully fund special education?

Tax Avoidance vs Tax Deduction. The proposed increase in *the tax credit allowance for private school tuition up to 100%* and the increase to the cap *on the aggregate tax credit limit* removes more public funds from the state revenue stream and shifts the financial burden of private school tuition for a select few onto the masses. While most financial acts of charity are recognized by a tax deduction, the current program and proposed expansion is legislated tax avoidance. Further, this change would expand the transfer of wealth from rural communities to high population centers, where the private school systems reside.

Cost Prohibitive, with No Oversight. 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 most notably for the small class sizes. Ten to 12 students per class is simply NOT an option for the public school system that serves nearly 500,000 Kansas kids. Our public schools would require significantly more state aid, more teachers and building space if the Kansas legislature were to mirror private school class sizes for all Kansas students. Further, private schools can pick and choose which students to admit and retain, with no academic or financial oversight from the public.

No Kansas Evidence to Warrant Expansion. After 10 years of implementation, no student impact data has been reported, and no legislative audit has been conducted on the educational progress and outcomes of the students who applied for or received scholarships. We looked for evidence that would warrant expansion, but instead found annual reports, lacking in meaningful oversight (annual reports). The private school tax credit scholarship program reporting requirements:

- do not tell us about the Kansas Assessment scores of the scholarship recipients, particularly in comparison to similar students who did not receive scholarships,
- do not report on Kansas Assessment scores of the private schools who received public taxpayer funds, particularly in comparison to public schools serving similar populations,
- do not tell us about scholarship student retention rates, graduation rates, college enrollment rates, college persistence rates,
- do not tell us how many scholarship students the private schools *transitioned* back [streaming link] to public schools for their failure to help these at-risk youth.

“There is always going to be a time, as they [students] mature up to high school. And if they don’t start passing some classes, they are not going to graduate from our schools. Because we have a higher academic standard. So, we have to transition kids to a different school, just because they are not going to meet the educational requirements. But that is their own choice, because of how they worked in the schools”

(<https://youtu.be/cGFuVI5qLjU?t=3355>, Director of Development Catholic Diocese of Wichita, KS House K12 Budget Committee, Jan 2021, 56:00 min mark)

Our public schools are the heart of Kansas communities, serving 90% of school age youth. Our teachers and administrators are committed to preparing all kids to thrive in work and in life. Creating opportunities for every child to achieve and be successful serves to strengthen the viability of a thriving Kansas future. The Kansas PTA urges you to vote NO on SB 87 expansion of the Tax Credit Scholarship program. Thank you for your consideration of our opposition.

Mary F. Sinclair, PhD
Kansas PTA Advocacy Team
@KsPTALeg

Cc: Denise Sultz, Kansas PTA President
Devin Wilson, VP of Advocacy
Rachel Russell, Legislative Liaison
Kansas PTA Advocacy Team, KansasPTA@gmail.com

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.



Opponent Testimony on SB 87

AN ACT concerning education; relating to the tax credit for low income student scholarship program; expanding eligibility therefor; eliminating the eligibility requirement that students shall have been previously enrolled in public school; increasing the tax credit for contributions made to such program; providing for aggregate tax credit limit increases under certain conditions

In the Senate Education Committee

February 6, 2025

Erin Woods on behalf of Game On for Kansas Schools

Chair Erickson, members of the committee, thank you for the opportunity to testify in opposition to SB 87 on behalf of Game On for Kansas Schools, a grassroots public education advocacy organization. We oppose SB 87's increase to a 100% tax credit, its eligibility expansion and its increase in the aggregate credit limit.

100% tax credits are tax avoidance, not charity.

Calling something a scholarship allows donors to enjoy an aura of philanthropy, but donating money that is given back is not philanthropy; it's tax avoidance. This isn't even a tax deduction, it's a tax credit, and this bill expands the credit from 75% to 100%. This bill actually makes the term "donor" inappropriate. With a 100% tax credit, it is the State and remaining taxpayers that are actually handing over the money to private schools, money that would otherwise be available as part of the State General Fund. In essence, the "donors" get their donation back as they are relieved of their state taxpaying obligation, and the rest of us are now the nonconsenting funders of this program. True philanthropists are already free to donate funds to private schools for scholarships, and get the same tax deduction that others receive for donating to public schools and other charities. This 100% tax credit is an unethical tax scheme the State should not condone.

There is no valid policy reason to extend eligibility to foster children, and children of members of the military, EMS, firefighters or law enforcement officers.

If children in the new categories of this bill are in families making less than or equal to 250% of the federal poverty level, they already qualify for this program. In fact, 250% of

FPL is \$80,375 for a family of 4 and \$94,125 for a family of 5, while the median Kansas income is a little under \$70,000. A large percentage of our state is already eligible for this program. Kansans in the fields in this bill are to be commended for their choice of occupation, but if they are higher earners, they can make the same choices about how to spend their income as other Kansans do. We are concerned that this bill could be an incremental step that will be expanded during a conference committee later this session or in a future session, and that what has been a “sweetener” in the past is now in a stand-alone bill to make it easier to pass and harder to advocate against and vote against. We have been put in the less-than-ideal position of arguing against extending a so-called benefit to emotionally compelling groups. (We continue to assert that vouchers in any form actually result in lower academic results as explained further below and are not actually a benefit.) We believe that if this bill passes out of this committee, it will soon be amended, or another bill will follow that will eliminate the income cap for all Kansans. We believe the income cap should remain in effect and not eliminated for some categories of families.

Eliminating the eligibility requirement that students shall have been previously enrolled in public school and the provisions to double the aggregate credit limit will result in a massive expansion of this problematic program.

The title of the bill states that it eliminates “the eligibility requirement that students shall have been previously enrolled in public school,” and we confess some confusion whether that clause refers to everyone in the state or just those outlined in 1(d)(3)-(5). This program has continued to evolve beyond its original stated purpose of allowing some children to move out of their public school, and this would shift it further away. If it just applies to the new eligibility categories, it is an incremental step towards eliminating that requirement entirely. If it applies to all, it is a massive expansion of the program that will immediately cause every private school student to become eligible. The doubling of the aggregate credit limit shows that this bill contemplates a large increase in uptake of this program. It is notable that the increase is fueled not by encouraging private schools to accept and retain more of the over 200,000 Kansas students already eligible for this program, but by extending it to students who are from higher income levels, including those already attending private schools-the kinds of students who are less likely to require higher levels of resources. This bill continues to allow schools to participate in the program without accepting a single at-risk or Level 1 student.

This bill hands over public tax dollars without limiting “school” choice

We believe schools receiving public funds should accept and retain all students who apply, but this bill does nothing to curb “school” choice. The schools get to choose their students. The recently-passed open enrollment legislation states, “A school district shall not accept or deny a nonresident student transfer based on ethnicity, national origin, gender, income level, disabling condition, proficiency in the English language, measure of achievement, aptitude or athletic ability.” That same language has never been added to the tax credit scholarship program.

We were given a typical application for a current Qualified Participating School. It requires

- Baptismal and First Communion Certificate
- last report card
- IEP/ILP documentation
- number of years family has belonged to parish and degree of participation in the Stewardship Way of Life
- successful completion by the student of a screening assessment.

The application notes that submission of documents does not guarantee admission, that in submitting an application the parents agree to the school’s testing procedures and explicitly states the school reserves the right to refuse admittance to any student whose academic needs and behavioral needs are greater than the school can accommodate.

As written, this bill will likely be used by private schools to choose students who are easier and less expensive to teach, leaving the most challenging students to the public schools and leaving less funding to educate those students. On Monday, January 30th, 2023 the K-12 Education Budget Committee heard from a conferee representing The Independent School in Wichita who stated that his school does not accept students more than one or two levels behind in reading. Additionally, in a hearing on a similar bill in a prior session, one of the conferees admitted that the private schools he worked with counseled out high school students who were not academically successful. They send those students back to the public schools. As private schools, they have the right to recruit athletes, to choose not to accept students who don’t have the same religious beliefs or academic backgrounds as their other students, and to send children back to their local public school if they don’t want to keep them, but we vehemently dispute their ability to retain those rights when they accept public funds. **With a 100% tax credit, it can no longer be argued that these are not public tax dollars.**

This program puts students at risk.

In addition to failing to tailor this program to its stated goals, there have been no successful attempts to add provisions to ensure that our most vulnerable students get an adequate education. The voucher/tax credit scholarship experiment has been underway for decades in other cities and states, and research shows that these programs lead to **decreases in student performance**. There is also substantial research documenting ways in which private schools utilizing vouchers in other states have shown a lack of oversight, higher attrition rates, fiscal mismanagement, fraud and a lack of adequate academic services. Recent research shows that voucher programs cause Hurricane Katrina and COVID sized learning losses. As taxpayers and parents, we find the complete lack of oversight in this program troubling. This bill could but does not

- Require schools be accredited under KESA
- Require schools to have legitimate curriculum
- Require schools to have adequate and safe facilities
- Require schools to include music, art, or physical education
- Require schools to provide lunch or transportation
- Prohibit discrimination by schools
- Require schools to participate in state testing
- Require schools to track or report academic progress of students using the program
- Require schools to publicly report their finances and curricula.

Voucher advocates sometimes claim that there is no need for oversight because parents won't leave their children in an inadequate private school. Voucher programs in other states show us that is not the case. The reality is that parents often lack information needed to make informed choices, and bills like this do not require the collection or reporting of that information. Parents who find their voucher school inadequate also might want to avoid the trauma of moving schools again. (Research shows that changing schools is, in fact, a traumatic experience for students.) They also might choose a school for reasons other than academics. These choices become more problematic when that choice is being funded by public tax dollars. Under this bill, a student could use a tax credit scholarship to leave a high-performing public school and pay tuition to a lower-performing private school. Tax credits should not be used for such purposes. School choice exists in Kansas, but public subsidies should not be used for inferior educational options.

This program is a religious school subsidy program.

This program might better be titled the "religious school system subsidy program."

Though we often hear the trope that we should fund students, not systems, the vast majority of the private schools that receive "scholarship" funding are part of religious school systems. Many of them are supported by institutions with extensive fundraising ability. Of the schools signed up to participate in the program, only a few are not religiously affiliated. All of the largest Scholarship Granting Organizations (SGOs) are religiously affiliated. SGOs can retain up to ten percent of the funding they receive, so they are also being subsidized by this program. Most of them are also clustered in the Kansas City, Wichita and Topeka metro areas. Rural communities are subsidizing vouchers for families in the cities.

It defies logic to tell our public schools they must be efficient and minimize administration and then allow the diversion of public dollars to schools in a separate system, with their own buildings and administrators. We urge you to oppose SB 87.

Testimony to the Senate Committee on Education

Kerry Adam
Parent and concerned citizen
Bill SB 87 Opponent
Written Testimony
February 6, 2025

Chair Erickson and Members of the Committee,

I am writing to voice my opposition to bill number SB 87

.I have older kids that attended both public and private schools in the Kansas City area. I am a strong believer that public tax dollars should remain with our public schools.

The current tax credit of 75% is already a huge benefit for those people funneling their tax dollars to private schools. Increasing the credit to 100% seems as though it is special treatment and would hurt other nonprofit organizations that truly need the money.

A huge concern of mine is that there seems to be no real oversight or accountability. How do we as taxpayers know that these at risk students are receiving the scholarship?? Private schools have their own policies and procedures when admitting students. They are able to pick and choose who they accept.

Our public schools are the reason so many people move to Kansas. Let's not fix something that is not broken.

I would appreciate confirmation that this email has been received and added to written testimony.

Please oppose Bill SB 87.

Kerry Adam
Mission Hills, KS

Testimony to the Senate Committee on Education

NAME: Erin Albright

TITLE: Parent

EMAIL ADDRESS: Erin.albright@hotmail.com

BILL NUMBER: Bill SB 87

PROPONENT, OPPONENT, or NEUTRAL: Opponent

ORAL or WRITTEN ONLY TESTIMONY: Written testimony

DATE OF HEARING: February 6, 2025

Dear members of the Senate Education Committee,

I am writing to voice my opposition to bill number SB 87.

I am the proud parent of two children in the Blue Valley School District. My oldest attends Harmony Middle School and my youngest attends Harmony Elementary School. I serve on the PTO for both schools. I am also proud to be a product of the USD 501 Topeka Public Schools (third generation Topeka High School graduate).

Expanding the Tax Credit Scholarship program will divert even more funds that could otherwise be used to improve public education, to subsidize the personal choices of some parents and allow donors to avoid paying taxes in Kansas.

Public tax dollars should remain with our public schools that accept and educate all children and that provide oversight for our tax dollars. We should not be expanding this program that already diverts tax payer dollars to private schools that lack oversight and are allowed to discriminate in admissions. Kansans expect accountability for our tax dollars.

Public schools are best equipped to educate everybody, and until private schools are held to the same standards and accountability measures as public schools, no tax money should go to them.

I implore you to vote NO on bill SB 87.

Erin Albright
Parent
Overland Park, KS

**Written Testimony on SB 87
Submitted to the
Senate Education Committee
Thursday, February 6, 2025**

Chair Erickson and Members of the Committee,

Thank you for the opportunity to submit testimony in opposition to SB 87, which seeks to expand student eligibility under the tax credit for low-income students scholarship program. Our concerns with this measure center on two key issues.

First, increasing the tax credits available to donors contributing to scholarship-granting organizations would effectively reduce state revenue—funds that are essential for supporting not only public education but also other critical public services, such as healthcare and infrastructure.

Second, the bill fails to address the lack of oversight and accountability for institutions benefiting from these scholarship funds. Without proper safeguards, taxpayer dollars could support institutions that do not monitor student performance adequately or meet the state accreditation standards established by this legislative body.

For these reasons, we respectfully urge the committee to oppose SB 87.

Dr. Tiffany Anderson
Superintendent
Topeka Public Schools - USD 501

Jim Edwards
Lobbyist
Topeka Public Schools - USD 501

Senate Education Committee
February 6, 2025
Attachment **35**

NAME: Anya Arnold
TITLE: parent/teacher
EMAIL ADDRESS: anya.e.arnold@gmail.com
BILL NUMBER: Bill SB 87
PROPONENT, OPPONENT, or NEUTRAL: Opponent
ORAL or WRITTEN ONLY TESTIMONY: written only
DATE OF HEARING: February 6, 2025

Chair Erickson & Members of the Committee,

I am writing to voice my opposition to bill number SB 87. This bill diverts money that could be used to strengthen our public schools that serve ALL kids and gives it to families who have made a personal choice to receive a non-public education. Our public schools accept and serve ALL students, have accountability, and already work with less resources than what is needed. Providing private schools with these funds will only give to the wealthy via tax credits and will leave our public school population even more underserved.

I urge you to vote no on Bill SB 87.

Anya Arnold
Prairie Village

Testimony to the Senate Committee on Education

NAME Sherri Arnhold

TITLE: [Kansas Citizen, grandparent, retired KS educator

EMAIL ADDRESS: 2319 W Cothrell Street Olathe KS 66061

BILL NUMBER: Bill SB 87

PROPONENT, OPPONENT, or NEUTRAL: Opponent

ORAL or WRITTEN ONLY TESTIMONY: [written

DATE OF HEARING: February 6, 2025

Chair Erickson & Members of the Committee,

I am writing to voice my opposition to bill number SB 87.

After 31 years as a public educator I am strongly opposed to this bill.

Increasing tax credit to 100% gives special tax treatment to those who choose private education.

Public tax dollars should remain with our public schools that educate and accept ALL children. Private schools can choose to admit only the best, richest families, and brightest students leaving other children behind. If they have needs they are out of luck

Please vote NO on bill SB 87]

Sherri Arnhold

KS Citizen, retired public educator and Grandmother

Olathe, KS 66061

NAME: Sara Askew
TITLE: Parent of public school children
EMAIL ADDRESS : sarabrooke@gmail.com
BILL NUMBER: Bill SB 87
PROPONENT, OPPONENT, or NEUTRAL: Opponent
ORAL or WRITTEN ONLY TESTIMONY: Written Only
DATE OF HEARING: February 6, 2025

Chair Erickson & Members of the Committee,

I am writing to voice my opposition to bill number SB 87.

I attended private schools K-12, and started my kids at private school as well. I have three children. Two of them have attended both private and public school. My youngest has only attended public school. The private school my children attended prior to switching to Maize USD 266 could not meet their academic needs, nor were they required to by law. Public education has absolutely been the answer for my kids. The current scholarship program still has room for eligible students to take advantage of it; it does not need expanded at this time. And enlarging the pool of eligible students will take away spots from the families who need the scholarships the most. At a time when special education is not fully funded, the legislature's focus should be on fully funding public education, not diverting funds to pay for private schools. Good public schools increase the value of our properties. If our public schools suffer, our home values will suffer as well. And no Kansans want that. Funding those schools will raise all Kansans, by improving our communities and helping the majority of students and families that attend them.

In closing I ask you to vote no on bill SB 87.

Thank you,
Sara Askew
Wichita

Testimony to the Senate Committee on Education

NAME: Judi Barkema

TITLE: Kansas Citizen and Taxpayer

EMAIL ADDRESS: jabarkema@gmail.com

BILL NUMBER: Bill SB 87

PROPONENT, OPPONENT, or NEUTRAL: Opponent

ORAL or WRITTEN ONLY TESTIMONY: Written Only Testimony

DATE OF HEARING: February 6, 2025

Chair Erickson & Members of the Committee,

I am writing to voice my opposition to bill number SB 87.

As a parent of two Shawnee Mission West High School graduates, I know the value public schools provide. Public schools are a key resource for success as individuals and as a state.

Public tax dollars belong with public schools

Tax dollars should be used to strengthen public schools that serve everyone instead of giving tax dollars to families making a private school choice.

Private schools are not available to all, private schools get to choose who to accept

Funneling our tax dollars to private schools that pick and choose which children to serve is a poor use of funds. Tax credits proposed in this bill do not provide real choice.

Vouchers are welfare for the wealthy

The proposed tax credits will give refunds to families and these families will not contribute funding towards public efforts (including roads) that we all use. If I don't use the library, can I get tax credits to pay for books I buy?

No oversight or accountability

Tax dollars should not go to private schools and home schools that have no oversight. With no oversight, what standard is there for a quality education?

Impact on rural areas

The proposed tax credits will drain public school resources across the state, including rural areas that have little or no private school options. This means rural areas will subsidize private school tuition for metro areas.

Please vote NO on SB 87.

Judi Barkema

Kansas Citizen and Taxpayer

Lenexa

Testimony to the Senate Committee on Education

Ashley + Eric Barlow

Kansas citizens, parents, concerned citizens

ashsbarlow@gmail.com

BILL NUMBER: Bill SB 87

PROPONENT, OPPONENT, or NEUTRAL: Opponent

ORAL or WRITTEN ONLY TESTIMONY: Written-only testimony

DATE OF HEARING: February 6, 2025

Dear members of the Senate Education Committee,

We are writing to voice our opposition to bill number SB 87.

As a concerned parent and taxpayer in Kansas, I am writing to express my strong opposition to the proposed expansion of the Tax Credit Scholarship program. This bill would increase the tax credit for donations to private school scholarship programs from 75% to 100%, further incentivizing tax avoidance at the expense of our public schools.

Under the current system, individuals who donate to these programs already receive a generous 75% tax credit—far beyond the tax benefits given to other charitable contributions. Raising this credit to 100% allows certain taxpayers, particularly those with higher incomes, to completely eliminate their state tax liability. This is unfair and places an undue burden on the rest of us to fund the essential services that make Kansas strong.

Public tax dollars should remain in public schools, which serve all children and are accountable to taxpayers. Private schools, by contrast, are not required to accept every student and are not subject to the same oversight or transparency. Expanding this program would mean diverting even more resources away from the schools that educate the vast majority of Kansas children, including those with special needs and those from low-income families. Instead of offering a tax break for private school donations, we should be using these funds to fully support special education programs and improve the quality of education in all public schools.

Additionally, this bill disproportionately benefits families in urban areas like Johnson County, Wichita, and Topeka, while rural communities will see little to no benefit. Most rural families do not have access to private schools, yet their tax dollars will be used to subsidize tuition for families who do. Meanwhile, their local public schools—often the heart of small communities—will continue to struggle with underfunding.

Furthermore, this program lacks oversight and accountability. Private schools are not required to ensure that scholarships go to the students who need them most, nor do they have to demonstrate that these funds are improving educational outcomes. Kansans deserve to know how our tax dollars are being used, and this bill removes even more transparency from the process.

For these reasons, I urge you to oppose this bill and prioritize policies that strengthen our public schools rather than siphoning away much-needed resources. I appreciate your time and consideration on this important issue.

For all those reasons above AND MANY MORE, we are asking you to VOTE NO on Bill SB 87.

Ashley + Eric Barlow
Kansas citizens, parents, concerned citizens
ashsbarlow@gmail.com

Testimony to the Senate Committee on Education

NAME: Amy Bartak

TITLE: Kansas Citizen, Public School graduate (Shawnee Mission South, 2001), step-parent

EMAIL ADDRESS: amy.e.bartak@gmail.com

BILL NUMBER: Bill SB 87

PROPONENT, OPPONENT, or NEUTRAL: Opponent

ORAL or WRITTEN ONLY TESTIMONY: written

DATE OF HEARING: February 6, 2025

Dear members of the Senate Education Committee,

I am writing to voice my opposition to bill number SB 87 because *public tax dollars belong with public schools*.

I grew up in Overland Park, KS attending USD 512 – Shawnee Mission School district: Oak Park Elementary (now Oak Park -Carpenter), Indian Woods Middle School and Shawnee Mission South. I am a product of the rich history of this state's public education. I value public education and the ability to have it fully funded – not providing tax credits to fund private schools. We should also be doubling down on special education funding to put Kansas children first.

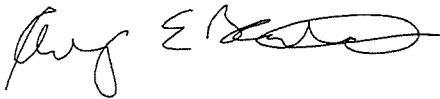
My parents are from more rural areas of the state (USD 109 and USD 290). Rural students (and communities) are harmed as public-school resources are drained and students in rural areas lack little to no private options. With family members still in the rural communities, I am deeply concerned for funding and education access for them. In addition, the Tax Credit Scholarship program primarily benefits those in urban areas making the rural taxpayers subsidizing private schools that they have no access to. How is this fair?

I have two step-children who attend school in USD 345 – Seaman School District. This bill takes my public tax dollars that could be used to strengthen the schools that serve ALL kids and gives it to families who made different personal choices. I would rather take the public tax dollars and put art and music classes back in my son and daughter's classrooms on a regular basis to enhance their education.

Public tax dollars should remain with our public schools that accept and educate all children and that provide oversight for our tax dollars. We should not be expanding this program that already diverts taxpayer dollars to private schools that lack oversight and are allowed to discriminate in admissions.

I am begging you to vote **no** on bill SB 87 to preserve public school funding and the future of our children in Kansas.

Sincerely,



Amy Bartak, PMP
Overland Park, KS

Senate Education Committee
February 6, 2025
Attachment *41*

Testimony to the Senate Committee on Education

NAME: Emily Bartlett

TITLE: therapist, kansas citizen, voter, mother

EMAIL ADDRESS: emrbartlett@gmail.com

BILL NUMBER: Bill SB 87

PROPONENT, OPPONENT, or NEUTRAL: Opponent

ORAL or WRITTEN ONLY TESTIMONY: written

DATE OF HEARING: February 6, 2025

Chair Erickson & Members of the Committee,

I am writing to voice my opposition to bill number SB 87.

Vouchers do not strengthen schools. They only separate our community from each other. Vouchers hurt the public school system in too many ways to count. And I know the goal is to privatize education in general, but that will make Kansas weak. It will make America weak. Our strength is in our education and our community which vouchers will tear apart. I will not allow my tax money to go towards someone "educating" their children with religious rhetoric and non-researched opinions.

Please vote no on bill SB 87

Emily Bartlett

Merriam, Kansas

Testimony to the Senate Committee on Education

NAME: Emily Bartlett

TITLE: therapist, kansas citizen, voter, mother

EMAIL ADDRESS: emrbartlett@gmail.com

BILL NUMBER: Bill SB 87

PROPONENT, OPPONENT, or NEUTRAL: Opponent

ORAL or WRITTEN ONLY TESTIMONY: written

DATE OF HEARING: February 6, 2025

Chair Erickson & Members of the Committee,

I am writing to voice my opposition to bill number SB 87.

Vouchers do not strengthen schools. They only separate our community from each other. Vouchers hurt the public school system in too many ways to count. And I know the goal is to privatize education in general, but that will make Kansas weak. It will make America weak. Our strength is in our education and our community which vouchers will tear apart. I will not allow my tax money to go towards someone "educating" their children with religious rhetoric and non-researched opinions.

Please vote no on bill SB 87

Emily Bartlett

Merriam, Kansas

Testimony to the Senate Committee on Education

NAME: Anne Bauer

TITLE: Kansas Citizen, Parent & 6th Generation Business Owner

EMAIL ADDRESS: alhbauer@hotmail.com

BILL NUMBER: Bill SB 87

PROPONENT, OPPONENT, or NEUTRAL: Opponent

ORAL or WRITTEN ONLY TESTIMONY: Written Only Testimony

DATE OF HEARING: February 6, 2025

Chair Erickson & Members of the Committee,

I am writing to voice my opposition to bill number SB 87.

I grew up in Kansas and attended Kansas Public Schools my entire life. So has my daughter. In fact, when my husband and I were first married, living in Missouri, we chose to move back to Kansas *specifically because of the public schools*.

Healthy, well funded public schools are the backbone of our society. Without them, we do not have a well educated public, we do not have a well educated workforce, and without them our society begins to rapidly deteriorate. It's as simple as that.

Specifically regarding SB 87, please consider the following:

- Increasing the tax credit to 100% provides special tax treatment to those who choose to donate through this program that funds private schools versus those who donate to other nonprofits.
- The current tax credit of 75% already provides a lucrative benefit to those choosing to funnel their tax dollars to private schools. Expanding the tax credit to 100% allows these taxpayers, especially the wealthy, to completely avoid paying taxes in the state of Kansas.
- Expanding the Tax Credit Scholarship program will divert even more funds that could otherwise be used to improve public education, to subsidize the private choices of some parents and allow donors to avoid paying taxes in Kansas.
- This program already allows for tax avoidance, especially for wealthy donors. Expanding the tax credit to 100% is even more egregious. The Tax Credit Scholarship program, like most voucher programs, is welfare for the wealthy.

Public tax dollars belong with public schools:

- Public tax dollars should remain with our public schools that accept and educate all children and that provide oversight for our tax dollars. We should not be expanding this program that already funnels tax payer dollars to private schools that lack oversight and are allowed to discriminate in admissions.

Senate Education Committee
February 6, 2025
Attachment *44*

- This bill takes money that could be used to strengthen our public schools that serve all kids and gives it to families who have made a personal choice to receive a religious or other non-public education.
- Instead of providing tax credits to fund private schools, the legislature should be using those tax dollars to fully fund special education.

Private schools are not available to all, private schools get to choose who to accept:

- We should not be reducing state revenues by providing tax credits that funnel money to private schools that can pick and choose which children they want to serve.
- Private schools can choose to admit only the best and brightest students, leaving other children behind.

Additionally, there is no oversight or accountability here:

- 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.

Please consider that Rural communities and students are harmed by voucher programs

- 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.

In summary, I ask that you vote NO on Bill Number SB 87.

Sincerely,
Anne Bauer
Kansas City, KS 66109

44-2

Testimony to the Senate Committee on Education

NAME: Elizabeth Benditt

TITLE: Member, Education First Shawnee Mission

EMAIL ADDRESS: liz_benditt@yahoo.com

BILL NUMBER: Bill SB 87

PROPONENT, OPPONENT, or NEUTRAL: Opponent

ORAL or WRITTEN ONLY TESTIMONY: Written Only

DATE OF HEARING: February 6, 2025

Chair Erickson & Members of the Committee,

Education First Shawnee Mission Opposes SB87: Protecting Public Education for All Kansas Students

As a grassroots organization dedicated to advocating for fully funded public schools in the Shawnee Mission School District (SMSD), **Education First Shawnee Mission** strongly opposes **SB87**, a bill that would divert public tax dollars to private school vouchers.

SB87 undermines the very foundation of public education by siphoning critical resources away from our schools—resources that support smaller class sizes, special education services, and the highly qualified teachers our students deserve. Instead of strengthening our public school system, this bill prioritizes private and unaccountable institutions, leaving the vast majority of Kansas children behind.

Public schools in SMSD and across Kansas serve **all** students, regardless of background, ability, or economic status. Voucher programs, on the other hand, lack transparency, often exclude students with higher needs, and do not guarantee better educational outcomes. Kansas families want strong, well-funded neighborhood schools—not schemes that funnel taxpayer money into private institutions with little oversight.

We urge our legislators to reject SB87 and instead focus on real solutions that enhance public education for all students. Fully funding our public schools ensures every child—no matter their ZIP code—has access to the high-quality education they need to succeed.

Education First Shawnee Mission stands with our teachers, students, and families in demanding responsible policies that prioritize public education. **Say NO to SB87 and YES to fully funded public schools in Kansas.**

Liz Benditt

Education First Shawnee Mission

Leawood, Kansas

February 3, 2025

Testimony to the Senate Education Committee

NAME: Erica Benson

TITLE: Parent of students in Shawnee Mission School District, PTA Board Member, and teacher

EMAIL ADDRESS: ericawbenson@gmail.com

BILL NUMBER: SB 87 Education Opportunity Tax Credit

HEARING DATE: Feb, 6, 2025

PROPONENT, OPPONENT, or NEUTRAL: Opponent

ORAL or WRITTEN ONLY TESTIMONY: Written

Dear Distinguished Chair & members of the committee,

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 significant risks these programs pose to the integrity of our public education system and to advocate for policy solutions that prevent tax avoidance and protect public funding.

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. Originally rooted in efforts to preserve school segregation and racial inequality, the so-called "school choice" movement is being aggressively advanced in numerous states as a mechanism for diverting public dollars into private and religious schools.

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.

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.

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.

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

1. **Repealing voucher tax credits** – These credits serve no legitimate public purpose and disproportionately benefit the wealthiest taxpayers at the expense of public education.
2. **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.
3. **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 oppose **Senate Bill 87**.

Erica Benson
Overland Park, KS

Testimony to the Senate Committee on Education

NAME: Patricia Benson

TITLE: Concerned lifetime Kansas citizen

EMAIL ADDRESS: pacbenson@gmail.com

BILL NUMBER: Bill SB 87

PROPONENT, OPPONENT, or NEUTRAL: Opponent

ORAL or WRITTEN ONLY TESTIMONY: Written Only Testimony

DATE OF HEARING: February 6, 2025

Chair Erickson & Members of the Committee,

I am writing to voice my opposition to bill number SB 87.

As someone who benefitted immensely from attending Johnson County Schools, taught in other districts including Topeka and southeast Kansas, I know how important Public Education is as a way for people to “pull themselves up by their own bootstraps.”

This bill would divert public tax dollars to private schools that lack oversight and are allowed to deny admission for any number of reasons.

Please vote NO on bill SB 87

Thank you,

Patricia Benson
Overland Park, KS

Testimony to the Senate Committee on Education

Kristen Blackton
Private Citizen
krosekauf@gmail.com
SB 87

Opponent
Written-Only Testimony

February 6, 2025

Chair Erickson and Members of the Committee,

Thank you for the chance to provide testimony. My name is Kristen Blackton, and I am the parent of a young daughter who is currently enrolled in the De Soto School District (USD 232). I am writing today to voice my **opposition** to SB 87.

As a former educator, I am uniquely acquainted with the importance of fully-funded schools in our community. Public schools are vital to educating **all** students in our state, and their contributions go far beyond just educating the future. They are a public good that is instrumental to a successful society. Our public tax dollars should be reserved for funding our public schools.

SB 87 would expand the amount of the tax credit for low-income students private school scholarship program to 100%. It is my understanding that there is no other tax credit in the state of Kansas that is 100% for charitable donations; therefore, I find it curious that this particular tax program gets this designation. What makes this program more worthy than thousands of other non-profits working hard for people across our state? I must conclude that this is, once again, a means to de-fund our public schools by diverting funds from the State General Fund that supports public services, including our excellent public schools across the state.

Furthermore, there is no need to expand this program when there are thousands of students who are eligible under the current guidelines who are not utilizing the program. Instead of helping low-income students, this bill would be a way for wealthy donors to avoid paying their fair share of taxes. I encourage you to shift your attention to fully-funding special education in our public schools rather than providing tax credits for private schools and their donors.

Public tax dollars belong in public schools. I urge you to vote **NO** on SB 87.

Thank you for your time,

Kristen Blackton
Shawnee, KS

Testimony to the Senate Committee on Education

NAME: Rick and Karen Blumhorst

TITLE: USD368 parents, grandparents, Kansas taxpayers, USD368 foster grandparent volunteer

EMAIL ADDRESS: rblumhorst@gmail.com; kblumhorst@gmail.com

BILL NUMBER: SB 87

PROPONENT, OPPONENT, or NEUTRAL: Opponent

WRITTEN ONLY TESTIMONY

DATE OF HEARING: February 6, 2025

Chair Erickson and Members of the Committee, I am writing to voice my opposition to bill number SB 87.

My wife and I were educated in public school systems. We moved multiple times during my military career, ultimately settling in Kansas because of the state schools' reputation for quality education. All 3 of our children attended and graduated from USD368 well prepared for their undergraduate studies at FHSU, UCM and UND. We now have grandchildren in Kansas public schools.

ALL of civil society benefits from a well-educated populace, and well-funded public schools have proven to be more than adequate to meet the requirements of military, private, industrial and professional callings. Private schools accept and reject any they choose, including those students who may struggle with subject matter or who have any manner of learning impediment such as dyslexia. Additionally, private schools have no academic accountability to the state, no financial accountability to prove solvency, no need to prove accreditation, no charter to report performance nor to adequately prepare our children for the technically demanding careers that will move Kansas industries forward.

The committee would do well to research the performance of the private school experiment in Arizona (including Title of Liberty Academy / ARCHES Academy in Mesa, AZ) in which schools have closed abruptly due to poor financial management. Students and parents have been defrauded monetarily and in loss of educational opportunity.¹

Our tax dollars are to pay for PUBLIC education, and are NOT to be spent on private, prep, religious or homeschools. If parents wish to homeschool or send their children to unaccountable private schools, fine – THEY can write those checks. But they will do it without MY money.

The legislature has NO business diverting the funds that Kansas taxpayers pay to support PUBLIC education and Kansas legislators must vote NO on SB87.

Rick and Karen Blumhorst,
Paola, KS

(1) <https://www.propublica.org/article/arizona-private-school-vouchers-no-transparency>

February 5, 2025

Kansas State Capitol
Cyndie Rexer
300 SW 10th St
Topeka, KS
785-296-7476

WRITTEN PROPONENT TESTIMONY FOR SB 87

Thank you, Senate Education Committee Assistant, Cyndie for accepting my email. I appreciate the opportunity to testify in favor of SB 87, the low-income tax credit student scholarship bill.

My name is Samantha Bogle and my son and daughter, Harrison and Olivia, attend St. Mary's Colgan Catholic school. The low income tax credit scholarship program has significantly helped our school and the other schools in our diocese. We feel this is a topic at hand that our state must expand. Offering young people an education opportunity in our schools has been so highly valued. The changes to this program will be even more appealing. At the end of the day, it is the child that benefits the most.

In conclusion, please support SB 87. With your support, the children in the Wichita Catholic Diocese and other private schools have the opportunity for an education that best suits their needs.

Thank you.

Samantha Bogle
Pittsburg, KS

Testimony to the Senate Committee on Education

NAME: Jessica Bright

TITLE: Kansas Parent

EMAIL ADDRESS: Jessica.lauran28@gmail.com

BILL NUMBER: Bill SB 87

PROPONENT, OPPONENT, or NEUTRAL: Opponent

WRITTEN ONLY TESTIMONY

DATE OF HEARING: February 6, 2025

Chair Erickson & members of the committee,

Thank you for your service and taking the time to read the public's testimony. I am writing to voice my opposition to bill SB 87.

As a lifelong Kansan, I chose to stay in Kansas to raise my own family in large part due to our outstanding public schools.

I had the privilege to receive an excellent education through the Blue Valley School District and am now watching my seven-year-old thrive in the Olathe School District. Everyone who lives in the Kansas City metro area knows that Kansas schools are far and away the best in the area. They are the reason our property values are consistently higher and homes in the area are more sought after.

SB 87 jeopardizes this stellar reputation. By diverting general fund dollars to private schools, we would be robbing not only our public schools, which 90% of Kansas children attend, but also our roads and highways (which are again, a benchmark of excellence in the area).

We have the benefit of hindsight with this bill. Multiple states have implemented similar bills and have seen not only their public education funding suffer, but they have also not reported growth in private education enrollment. This means these tax refunds are not being used to enroll additional children in private schools, they are simply providing a tax break for people wealthy enough to already be enrolled in these schools.

I am asking you to vote no on bill SB 87 so that Kansas schools so that Kansas schools continue to excel.

Thank you for your time and attention,

Jessica Bright

Olathe

SB 87

Testimony to the Senate Committee on Education

NAME: Kathryn A. Briscoe

TITLE: Kansas Citizen, Beloit, Kansas

EMAIL ADDRESS: kathy_b_239@yahoo.com

BILL NUMBER: Bill SB 87

PROPONENT, OPPONENT, or NEUTRAL: Opponent

WRITTEN ONLY TESTIMONY:

DATE OF HEARING: February 6, 2025

Chair Erickson & Members of the Committee,

I am writing to voice my opposition to bill number SB 87.

I do not feel this bill is in the best interests of the rural children in the state of Kansas. Please vote NO on bill SB 87.

Kathryn A. Briscoe

Beloit, Kansas

Testimony to the Senate Committee on Education

NAME: Kimberly Daneck Brown

TITLE: Kansas Citizen, Practicing Kansas CPA, Mom of 2 under age 2

EMAIL ADDRESS: kdaneck@gmail.com

BILL NUMBER: Bill SB 87

PROPONENT, OPPONENT, or NEUTRAL: Opponent

ORAL or WRITTEN ONLY TESTIMONY: Written

DATE OF HEARING: February 6, 2025

Chair Erickson & Members of the Committee,

I am writing to voice my opposition to bill number SB 87. I believe that public tax dollars should remain with our public schools that accept and educate all children and that provide oversight for our tax dollars. This bill takes money that could be used to strengthen our public schools that serve all kids and gives it to families who have made a personal choice to receive a non-public education. Public tax dollars should go towards the public. Not towards private schools that lack oversight, leaving the public uninformed as to whether our tax dollars are really being spent to improve the lives of children.

Please vote no on bill SB 87.

Please confirm my testimony has been received and added to the relevant conferee list.

Sincerely,

A handwritten signature in black ink that reads "Kimberly Daneck Brown". The signature is written in a cursive, flowing style.

Kimberly Daneck Brown

Kansas Citizen, Practicing Kansas CPA, Mom of 2

Roeland Park, KS

Senate Education Committee
February 6, 2025
Attachment 53

NAME: Janice Brunks

TITLE: Grandparent of Shawnee Mission School District Students

EMAIL ADDRESS: jmbrunks@gmail.com

BILL NUMBER: Bill SB 87

PROPONENT, OPPONENT, or NEUTRAL: Opponent

ORAL or WRITTEN ONLY TESTIMONY: Written Only Testimony

DATE OF HEARING: February 6, 2025

Chair Erickson & Members of the Committee,

I am writing to voice my opposition to bill number SB 87.

Vouchers divert public tax dollars to private schools that lack oversight and are allowed to discriminate in admissions. It is imperative that those tax dollars are spent funding our public schools. A good education for all Kansas children is instrumental to our future. Without educated Kansans our state will falter and become less able to compete for good paying jobs. Without quality education we lose out on keeping teachers, doctors, scientist, and the list goes on, in our state.

Please vote NO on bill SB 87

Janice Brunks
Olathe, KS



Testimony in Opposition to Bill SB 87 -

Expanding student eligibility under the tax credit for low income students scholarship program

Senate Education Committee

February 6, 2025

Laurel Burchfield

Advocacy Director, Mainstream

Chair Erickson and Members of the Committee, thank you for the opportunity to provide opponent testimony for Senate Bill 87 on behalf of Mainstream.

Mainstream OPPOSES SB87. This proposal is an attempt to divert funds from public schools to benefit those who make the choice to enroll their children in private, often religious, schools. **This diversion of public funds is another state-sponsored attempt to undermine public schools and favor private, often religious ones.**

SB87 is an expansion of a program beyond its original intent to serve low-income students. Already, the program has been expanded to include students with higher income levels (up to 250% of the federal poverty level which is above the KS median household income). Even with that expansion, only a small percentage of eligible students (approximately 0.5% in 2023) have applied for and received these so-called "scholarships." SB87 would now expand it even further to include students who have never attended a Kansas public school. **No other state program would receive such a push for expansion so quickly with these results.**

Not only does SB87 expand student eligibility, but it also increases the tax credit from 75% to 100%. Wealthy donors can essentially get a complete tax write-off for their contributions to a program that only a very small percentage of Kansas students participate in. **These are dollars that should be going to the state general fund which funds public goods, such as public education, and not back into the pockets of wealthy individuals.**

Public schools are accessible to and held accountable by all Kansans. Proposals like SB87, and other tax credit and voucher programs, benefit those families who choose to enroll their students in private or home schools. These institutions often have limited or no accountability, can discriminate against potential students during the enrollment process, and center religious teachings – and do so at the expense of our general fund and public school funding. This is bad for our schools and for our students who do not fit into specific religious world views.

Kansas residents represent a plurality of religious beliefs and practices, and under the Establishment Clause of the First Amendment, we are protected from our government essentially funding religious institutions. Recent court cases around vouchers continue to dissolve this fundamental principle of our country's founding, and **SB87, with its inclusion of**

students who have never attended public school as beneficiaries, is pushing even harder at this wall with the intent to fully break it down.

SB87 essentially mandates that Kansas residents participate in the diversion of tax dollars away from public schools and into often religious institutions, making Kansans now donate or tithe to churches to which they don't belong.

It also promotes a very specific view of the world that can be based on narrow, extremist religious teachings that don't represent the beliefs of many people of faith. Three of the most popular US textbooks and curricula used by Christian schools and homeschools have been shamed publicly for the way they teach things like science and history. At one point, an Accelerated Christian Education or ACE textbook, taught that the Loch Ness monster is real, and a modern day dinosaur as proof of creationism. These text books have taught that slavery was "black immigration", that Native Americans are savages, primitives, or demon worshipers, as well as presenting negative views of the LGBTQ+ community, non-Christians, and others. Since private schools are not held to the same expectations and standards as public schools, even if students in Kansas are not being taught these things, there's no protection against it and no way to stop it.

While our public schools have been fighting to increase graduation rates, the CEO of ACE has said "graduation is important, but salvation is more important." **That is not the purpose of education.**

For these reasons, Mainstream opposes SB87 and we strongly urge you to reject this expansion of this program beyond the scope of its original intent.

Thank you,

Laurel Burchfield
Mainstream