

To: Representative Clay Aurand, Chair, House Education Committee  
Re: HB 2374 relating to tax credits for private school scholarships.  
From: Marge Ahrens and Carole Neal, Co-Presidents, League of Women Voters of Kansas; Gwen Elliott and Teresa Briggs, Members of the Board  
Date: March 23, 2017

The League of Women Voters of Kansas supports the requirements of the Kansas Constitution and court decisions related to the need for adequate and equitable funding of public education to serve the common good of all Kansans. Transparency, oversight and evaluation of public education form the basis for determining if public expenditures fulfill the goals of providing for “intellectual, educational, vocational and scientific improvement” required in our Constitution.

We note that teachers and administrators of all public schools must meet certification and qualification requirements and must be accountable through testing and reporting to the public at local, state and national levels. Policy makers are elected by the public they serve. That public structure is directly aligned with the public funding source. It allows citizen participation through open observation of policy making bodies, reports and analyses. This openness is what allows the public to check and balance the weight of their tax contributions against the progress of this service to all students, including those in grades K-12 with special needs. Private enterprises may be asked to do the same for their private investors. A **state tax credit** is equal to a **state expenditure**.

The tax credit system revised and enhanced in HB 2374 allows private schools including home schools free reign with public money with no evaluation or reporting requirements to the public either prior to or following the service. It raises the level of income for families qualifying under the 2014 law, and allows children to be funded even if they were simply “eligible” to attend a public school in the previous year and had not done so. While public schools welcome all children, there is no way to determine if the “scholarship” child has experienced the benefit from the services the local public school provides. In contrast to the requirements of public education, HB 2374 would enhance substantial tax benefits for providers of privatized education to the level of that given for children with special needs still without evaluation of the child or reporting requirements.

The League of Women Voters of Kansas does not fund or endorse candidates or political parties. We have worked to support public education in Kansas since 1929. We ask for adequate and equitable funding of all essential government services. We oppose tax cuts to fund private school scholarships because of our principles of transparency, citizen participation in government, accountability and social justice . Tax cuts at this time of critical need for the funding of public education and the state of Kansas makes HB2374 an inappropriate and wasteful effort to divert money away from the educational needs of our public schools, teachers, services and children. It is out of step with the reality of what has been determined to be underfunding and inequity of public education. It is a diversion from the need to raise taxes for the benefit of education and other essential services to the poor, the uninsured, and the mentally ill, all of which build on the educational achievement of Kansas children.

