Research and Analysis 915 SW Harrison St Topeka KS 66612-1588



Phone: 785-296-3081 FAX: 785-296-7928 www.ksrevenue.org Sam Brownback, Governor

Samuel M. Williams, Acting Secretary Kathleen Smith, Director

February 13, 2017 House Taxation Committee Testimony in Support of Senate Bill 30 by Kathleen Smith

Representative Steven Johnson and Members of the Committee:

The Kansas Department of Revenue is proposing that the reference to the North Central Association of Colleges and Schools in K.S.A. 79-3602 be changed to the Higher Learning Commission

K.S.A. 79-3602(I) defines an educational institution and references the North Central Association of Colleges and Schools. Through research, the Department has found that this organization was dissolved in 2014.

HLC accredits degree-granting post-secondary educational institutions in the North Central region, which includes the following 19 states:

•Arizona, •Arkansas, •Colorado, •Illinois, •Indiana, •Iowa, •Kansas, •Michigan, •Minnesota, •Missouri, •Nebraska, •New Mexico, •North Dakota, •Ohio, •Oklahoma, •South Dakota, •West Virginia, •Wisconsin, •Wyoming.

Per the website of the Higher Learning Commission, https://www.hlcommission.org/, an agreement between the Higher Learning Commission (HLC) and CASI (the Commission on Accreditation and School Improvement), the North Central Association was dissolved.

"The dissolution of the North Central Association and the liquidation of its assets, announced in July 2014, had no effect on the accreditation of any institution. There was no change in the standards or process for accreditation of institutions by HLC and there was no effect on HLC's federal recognition as a Title IV gatekeeper.

As of the fall of 2014, institutions should revise their descriptive information to delete information indicating that they are members of the North Central Association. Instead, institutions should continue to describe themselves as members of HLC. Any third-party references to accreditation of degree-granting institutions of higher education by the North Central Association should be construed as referring to accreditation of these institutions by HLC."

Therefore, the reference in K.S.A. 79-3602 to the North Central Association of Colleges and Schools should be removed and replaced with the Higher Learning Commission.

Additional statutes that reference the North Central Association of Colleges and Schools and may want to be incorporated into this amendment include K.S.A. 8-1,142, K.S.A. 58-3046a, K.S.A. 72-11a03, K.S.A. 72-6509, and K.S.A. 74-32,120.