

Testimony before the Senate Assessment and Taxation Committee  
In support of SB 188

by  
Judith Deedy, Executive Director of **Game On for Kansas Schools**  
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Ms. Chair, Members of the Committee:

[Game On for Kansas Schools](#) is a nonpartisan grassroots effort among Kansans who share a belief in high-quality public education as a right of all Kansas students. We advocate for Kansas public schools to ensure our teachers, principals, superintendents, and school board members have the resources necessary to deliver quality education to all Kansas students. We inform communities across the state about issues and legislation affecting their students. The Game On team includes members representing the spectrum of education stakeholders (parents, educators, and other community advocates), and our membership extends statewide.

We appreciate this bipartisan effort to reform our tax code and address recent revenue shortcomings. We particularly support that this bill includes the additional revenue that comes from the inclusion of a third tax bracket. As advocates for public education, we do not claim to be tax experts, but we are encouraged that this bill addresses our state's financial issues in a substantive way and may provide an opportunity to ensure our schools receive the stable and adequate funding they require.

**Recent tax policy has not worked to support our public schools.**

Our districts and schools have admirably risen to the state's budget challenges. They are efficient with their budgets, but, as costs rise and revenues continue to fall short, it has become impossible to shelter our students from the effects of the budget crisis. They have been looking for and finding efficiencies since the beginning of the Great Recession. As our country emerged from the recession, our state embarked on a tax cut experiment that has failed to produce promised revenue. Our schools have been forced to eliminate staff, programs and services. These cuts diminish the quality of our public education and undermine the success of our students.

At the same time schools have been asked to do more with less, they have seen a rise in students facing economic or educational hardships that further stress their budgets. Since the 2008-09 school year, our overall student population grown modestly, by 17,000 students or about 5 percent, but we now have 1000 fewer classroom teachers. Special education enrollment has increased by 10 percent. There are now approximately 9,000 homeless Kansas children in public schools. Nearly 40 percent of Kansas students enroll in free lunch programs.

These statistics concern us because education professionals have shown that poverty and disability make academic success more difficult. In order to ensure all young Kansans receive the support they need, our schools must have adequate, reliable funding. When our schools are constantly in a budget crisis, it becomes impossible to develop the curriculum and implement the programs that give our children the quality education they need.

**Education is our state's single largest expense. It is also our future and should not be short-changed.**

As advocates for Kansas children, we are asking you, our legislators, to think of them when discussing changes to tax and fiscal policy. We are asking you to make sensible changes that will stabilize revenue

and ensure our schools and communities can properly plan for their futures and support our children.

We don't have to be tax experts to understand that comprehensive tax reform is essential. We understand that eliminating the LLC exemption will not entirely solve Kansas' revenue problems, and we know we cannot continue to rely on transfers and payment delays to fund our state and its schools. We urge this legislature to carefully analyze the revenue needs of our state and enact provisions that will meet those needs.

As you make the hard choices that will steer Kansas back to the path of economic stability and prosperity, we hope you remain mindful that investments in education are investments in human capital. Kansas children will become the innovators, business owners and tax payers that move our economy forward in just a few short years. Underinvestment in their education today is a tax on our state's future. To ignore their needs now is to sabotage their ability to get ahead, grow tomorrow's economy and ensure a prosperous Kansas for generations to come.