

Testimony before the House Taxation Committee

SB 282 – Aviation tax credits, etc.

Mike O’Neal on behalf of Kansas Policy Institute

March 16, 2022

Written-only testimony is opposition to tax credit for school supplies provision

Mr. Chairman and members of the Committee

On behalf of the Kansas Policy Institute, I write in opposition to one specific provision in SB 262, added as an amendment on the Senate floor. The provision we oppose is from SB 520, which would provide a tax credit of up to \$250 for teachers who buy school supplies out of their own pockets. The fiscal note states that this would reduce state revenues by \$20.4M in FY 2023 and over \$10M in following years.

This provision is totally unnecessary. School districts are already fully funded and are required to provide for educational needs, including supplies for teachers to use in the classroom. The Accounting Handbook for USD’s, published by KSDE had no fewer than 17 pages listing all the various supplies and equipment schools typically purchase. We challenge anyone to find an item a teacher might need that is not on the non-exclusive list. We don’t know when or how this practice of forcing teachers to buy supplies out of their own pockets originated but it is not right.

SB 528, which has been heard by the Senate Education Committee, would provide for teacher reimbursements by the schools. To the extent there are occasions where teachers need to buy supplies on their own, they should be reimbursed by the schools 100%. Schools are required to conduct building-based needs assessments each year prior to approval of the budget by the local boards. Those needs assessments should identify the teachers’ classroom needs. The districts have been appropriated the funds and the supplies should be available. If not, teachers should be reimbursed out of those appropriated funds. The State doesn’t need an additional \$20.4M hit after all the funds schools currently get.

We recommend this provision be removed from the bill.