



**Testimony before the
Committee on Assessment and Taxation
On**

SB 509 Establishing the education opportunity tax credit to provide an income tax credit for taxpayers with eligible dependent children not enrolled in public school.

**By
Jim Karleskint, United School Administrators
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Thank you for the opportunity to present testimony on SB 509. As we understand the bill it provide tax credits in the amount of 75% of the amount of BASE aid for children enrolled in a private school accredited by the state board of education or an accrediting agency or 50% of the amount of BASE aid for students enrolled in a non-accredited private school.

USA appears in opposition to this bill. There are many private schools that are sound places for students to learn. Unfortunately many of these schools do not accept all students. However, there are many schools that do not fall into that category. It is beyond understanding why parents would be provided tax credits to send children to a school that would have no accountability or oversight and that does not accept all children.

SB 509 is the 2024 version of the voucher bill for the Kansas Legislature. USA-Kansas has been consistent that public taxpayer money should not be spent without public oversight, private schools managed by private boards, not elected by the community, and do not require public access to information. You can call these tax credits, but they are potential tax dollars diverted by the legislature for education. Therefore, should be considered public dollars.

It is impossible to determine what this bill's effect would have on the General Fund of the State of Kansas. One can assume that any parent that has children enrolled in any form of private school or is planning to withdraw a child from a public school would be taking this opportunity for the tax credit.

For these reasons USA Kansas is opposed to SB 509.