



**Opponent Testimony on SB 509
In the Senate Committee on Assessment and Taxation
March 6, 2024
Judith Deedy on behalf of Game On for Kansas Schools**

Chair Tyson, members of the committee, thank you for the opportunity to testify in opposition to SB 509 on behalf of Game On for Kansas Schools, a grassroots public education advocacy organization. We oppose SB 509 because it ignores the function of public education funding and essentially pays people to put their children in private schools or home school without regard to ability to pay, amount paid in taxes, or education expenditures.

People may choose not to send their children to public schools but they are not entitled to a rebate from the state for doing so. Our state and local governments provide multiple facilities and services, but we don't give rebates to those not using them. We have parks, but people don't get a tax credit if they belong to country clubs instead. We have libraries, but people don't get a tax credit if they opt to buy books at a bookstore. We have police and fire services, but people don't get a tax credit if they don't ever need those services. Our state taxes fund our public schools which are available to any child in the state. If parents choose to do something else for their children's education, they may do so, but they are not relieved from sharing in the responsibility of funding public education, and they are not entitled to what amounts to a cash payment for opting out.

Public education is a public commitment and a civic responsibility that is shared by the entire population of the state. Following the rationale of this bill, we should also give anyone who doesn't have a child in the public schools a tax credit. People who have never had children, people whose children are not yet in school and parents of children who have graduated all continue to pay taxes and do not get a tax credit. As a state, we need the contributions of all of our citizens to fund a public education system that accepts all children.

As of the time of this drafting, this bill has no fiscal note, but its cost will be significant. Our state can barely afford to fund our public schools, and is significantly underfunding special education, yet this bill would lead to the state subsidizing private and home schools. It would decrease the State General Fund and would constitute a new expenditure because it is not limited to students currently in public school. The state would be subsidizing students who have never been funded before, while still funding public education.

There is no relationship in this bill between how much a family pays in state taxes for public K-12 education and the size of their credit. A family with more than one child in private school could easily receive more in tax rebate than the share of their state taxes that goes to public education funding. Additionally, public schools do not exist for the benefit of any one family, and the taxes a family pays are not just for their children but for all children. Families utilizing this credit would also be taking money from other community members who have pooled their resources for their neighborhood school.

This bill is welfare for the wealthy. There is no income limit in SB 509, so people who are perfectly capable of paying for their children's private education would get a handout from the state. This is an improper diversion of state funding.

There is also nothing in this bill prohibiting a family that is receiving funds under the tax credit scholarship program or any other scholarship from receiving the full tax credit in SB 509. Last year SB 128 was amended to prohibit claiming that tax credit for students who received state funded scholarships or ESAs.

There is no link between this bill and actual expenditures on education expenses and no oversight to ensure that money is being spent on legitimate education expenses. When parents spend their own money, the state has less of an interest in ensuring they make good choices. While this bill does not give parents money in the way that a tax credit scholarship or ESA program would, the end result is the same. Money that would be in the State General Fund would instead be spent by individual families. As we have seen in Arizona, Florida and other states with voucher programs, allowing parents to spend these funds without sufficient rules and oversight results in wasteful and fraudulent expenditures. As Kansans we object to our fellow citizens using a portion of their taxes on scams, or luxury items unrelated to education.

We urge the committee members to oppose the passage of SB 509.