



Oral Testimony before the  
**Senate Committee on Assessment and Taxation**  
on  
**SCR No. 1604 – A Proposition to amend article 11 of the constitution of the state of Kansas**  
by  
**Rob Gilligan, KASB Governmental Relations**  
**Kansas Association of School Boards**  
**Feb 1, 2018**

Madam Chairwoman, Members of the Committee:

The Kansas Association of School Boards appears today as neutral on Senate Concurrent Resolution No. 1604 for a few key reasons.

We certainly recognize the potential benefit of decreasing the cost of access to healthy food in Kansas, especially for those citizens who face financial limitations and resources which can contribute in some ways to their food insecurity. We also acknowledge that Kansas has one of the highest rates of sales tax on food items; however, we are concerned about a broader picture that must be viewed when discussing revenue policies.

For many years the State of Kansas has been unable to meet its constitutional and statutorily required funding responsibilities in many different areas of state services, including but not limited to K-12 education. Even if we were to exclude for a moment the current case and ruling from the Kansas Supreme Court in Gannon, et al vs. the State of Kansas, the State has failed to even fund its own statutorily required levels of investment in six areas education; Special Education State Aid, Supplemental General (LOB) Aid, Capital Outlay State Aid, Professional Development Aid, Mentor Teacher Program and School Lunch.

Since 2009 state aid payments in these six areas have fallen hundreds of millions of dollars short of what is required by state law. In most instances, a lack of available revenue is cited as the justification for underfunding what is required and needed.

Additionally, we would share our concern that by restricting certain areas of revenue, whether through tax exemptions or special deductions or credits, you can affect the dynamic nature of the comprehensive revenue plan limiting the potential for natural economic growth in Kansas relating to the growth of resources for state services.

The cost of providing education grows more than inflation when we expect more from that service. Kansas graduation rates, college attendance and completion are all higher than they have ever been, but we will need to do even better. It takes additional resources to add new programs and strategies to help students who have not previously reached these levels. Historically, we could pay to improve services because revenues grew about as fast as the overall economy. That is no longer true.

We applaud the beginning of a discussion on an appropriate tax plan in regards to sales taxes and food and would support a continued discussion and comprehensive review of all state taxation policies to find

the most equitable option for adequately funding state services and programs, but feel that SCR 1604 would put in place only one piece of a tax policy that could have adverse effects on the state's ability to meet its constitutional and statutorily required financial responsibility for serving all Kansans.