

KANSAS NATIONAL EDUCATION ASSOCIATION / 715 SW 10TH AVENUE / TOPEKA, KANSAS 66612-1686

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Written Testimony – Opponent
Senate Committee on Assessment & Taxation
Senate Bill 539
March 12, 2024

Chairperson Tyson, members of the Committee:

Thank you for the opportunity to testify in opposition to SB 539.

KNEA believes that changes in tax policy should not only consider the impact on the average Kansas citizen but also the overall impact of the Kansas budget.

KNEA opposes any tax policy that would impact the stability of the state budget and/or prevent the constitutional funding of Kansas schools. We also oppose the creation of an imbalanced tax structure that unfairly burdens low-income Kansans.

In addition to a fully funded public education system, KNEA recognizes the importance of public safety needs, a healthy infrastructure system, and a strong social safety net.

Because of this, KNEA has consistently advocated for proposals that foster financial stability by adhering to responsible tax policy. We believe that the overreaching theme that should govern Kansas tax policy is a balance between income taxes, property taxes, and sales taxes. This has often been called the three-legged stool.

SB 539 could negatively impact that three-legged stool causing either a tax shift or dramatic cuts in programs.

If education, infrastructure, public safety, and social services are to remain intact without cuts, which revenue source will see the shift upon passage of SB 539?

If education, infrastructure, public safety, and social services are to remain intact without a tax-shift, what programs will be cut, or even eliminated, upon passage of SB 539?

And if revenue surpluses alone are the genesis for such a change in tax policy, what happens when the surpluses shrink or become non-existent?

In closing, this all seems too familiar. Kansas tried similar tax strategies in the recent past that left the fiscal health of the state in a state of chaos and uncertainty. Let's not go through that pain again.