

**February 9, 2023**

**Testimony to the Senate Committee on Assessment and Taxation**

**NAME:** Lesa Childers

**TITLE:** Parent of a child in the Shawnee Mission School District

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**BILL NUMBER:** SB 128, Opportunity Tax Credit.

**PROPONENT, OPPONENT, or NEUTRAL:** Opponent

**ORAL or WRITTEN ONLY TESTIMONY:** written

Dear Chair & members of the committee,

I am writing to voice my opposition to bill SB 128.

The first thing that is crucial to focus on about this bill is that it offers a *fully refundable tax credit*. A tax credit may cause some to think of this as letting families keep tax money instead of paying it; that may be true of some families using it, and there are multiple problems with that, but a fully refundable credit is a particularly egregious part of this bill. In fact, it should make it an absolute non-starter.

Here's why: There are large numbers of low-income homeschoolers in the state of Kansas, and many of them have multiple children. With this bill, you get a \$5100 (or whatever the per pupil base state aid is that year for public schools) credit per child, if they are not enrolled in a public school, and they are enrolled in either an accredited OR *non-accredited private school*. The latter is the category assigned to registered homeschoolers in Kansas. Our state is a stand-out in its home school oversight; it's a standout in that there is no oversight. There is no requirement for a homeschool other than it register with the state as a non-accredited private school, using a one page form, the first year. That's it. There is no follow-up. There is no accountability. It is suggested that you keep records and hold regular hours; there is no requirement to document or report that.

Theoretically, a person could have no income, have eight children, start up a fringe cult (imagine the cult features whatever piece of contemporary culture you currently hate the most), and then register the cult as a non-accredited private school. Then while their children are documented as enrolled in said school, and not enrolled in a public school, the person collects \$40,800 from the state every year. What a deal!

For those of you who think it's great minus the refundable piece, let's talk about what is still wrong with this. The money removed from the state general fund through this credit will be substantial. Some estimates put it at around \$150 million per year. This is money essentially moved out of the general fund and partly into unaccredited private schools with all the potential issues cited above.

As for the money going to accredited private schools, these schools have no requirement to serve students with disabilities. In fact, the vast majority of private schools are not at all equipped to serve students with significant support needs, and they *will* refuse admission to those students. This is critical to understand: **They can and will openly discriminate on the basis of**

**disability.** Home school is not an option in most of these situations. It places an enormous burden on parents who are not qualified or able to provide that type of education, and that's why almost no one whose child has significant needs chooses that option. The tax credit doesn't even begin to cover the demands placed on that parent, both in time and staffing.

Furthermore, 95% of private schools in the state of Kansas are religious schools. A refundable tax credit puts tax dollars – loads of tax dollars that are handed over as refunds -- into tuition for religious schools. I simply cannot understand how this complies with the separation of church and state clearly laid out in the U.S. Constitution.

I am extremely concerned in particular about the state funding schools governed by any of the four Catholic dioceses in the state of Kansas. The Kansas Bureau of Investigation recently concluded a decades-long investigation into sexual abuse in Kansas Catholic dioceses in which it “identified 188 clergy members suspected of committing various criminal acts, to include: aggravated criminal sodomy, rape, aggravated indecent liberties with a child and aggravated sexual battery.” – “Kansas report on sex abuse in Catholic dioceses identifies 188 clergy suspected of crimes,” The Kansas City Star, January 7th 2023.

Among their findings:

- Church leaders sometimes failed to report incidents to law enforcement or child protection services.
- Inadequate record keeping resulted in the intentional or accidental deletion of documents relating to allegations of sexual abuse.
- Most of the investigations conducted by the dioceses into past allegations of sexual abuse were inconsistent and inadequate.
- Church officials often attempted to avoid scandal and failed to hold offenders accountable, transferring offending priests to other parishes, continuing to financially support them and failing to monitor them or remove them from the priesthood.

This investigation found a clear pattern of sexual abuse, with very little accountability. I do not trust any Catholic diocese in this state to take the necessary steps to protect children from sexual predators employed by the diocese. If individuals want to put their children in these situations, they can do it at their own risk, with their own money, but not with state funds.

Please vote no on SB 128.



Lesla Childers

Shawnee Mission School District Parent  
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