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Opponent – Written Testimony  
Senate Assessment & Taxation  
Senate Bill 128  
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Chairwoman Tyson, members of the committee, thank you for the opportunity to submit written testimony in opposition to Senate Bill 128.

Kansas NEA has opposed tax credits for attendance of private schools for many years.

Although the title of this bill makes it sound like a great opportunity for Kansas students, the reality is this is a nonpublic school tuition reimbursement program paid for on the backs of Kansas public schools and their students.

There are currently 26,446 students currently enrolled in accredited private schools and approximately 55,744 students in non-accredited private schools, as reported by the Kansas State Department of Education. Senate Bill 128 would entitle every one of these students to receive up to the full BASE amount as a refundable tax credit. In FY 24, that is \$5,103 per student.

If every student currently enrolled in accredited private schools applies for and receives this refundable tax credit, it is a total of \$134,953,938 in new money to be allocated to the education budget to cover this line item.

If we assume a conservative estimate of 1-percent of students, or 557 students, enrolled in non-accredited private schools to apply for and receive this refundable tax credit, that is an additional \$2,842,371.

That comes out to a grand total of \$137,796,309 in new money that would need to be allocated, at a minimum. Further, if the individual has a tax liability that is less than the BASE amount in taxes, the remainder is issued as a refund to the individual.

To be clear, Kansas NEA does not oppose private schools or home schools. What we oppose is the siphoning of public funds through schemes that benefit non-students as well as unaccountable, and often for-profit, schools. We also oppose that this bill is predicated upon the assumption that public schools and, in turn, public school teachers are currently failing to meet the needs of Kansas children; therefore, they need to be sent to non-public schools where, allegedly, all students are thriving.

Yet, proving that non-public schools educate better is impossible because they do not operate under the same systems of accountability, measurement, licensure, accreditation, assessment, and service

requirements as public schools. Nor are they required to educate every kind of student with every kind of need.

Proponents of this tax credit program will argue that no money is being taken away from public schools. That is technically true. However, this takes away \$137.8 million from the State General Fund that could otherwise be allocated for services that ALL citizens can access. For example, special education in Kansas is currently underfunded by \$182 million, causing school districts to supplement with general fund dollars. This bill is taking away \$137.8 million that could otherwise be allocated to fulfill the statutory responsibility to fund special education.

As legislators you often ask about the return on investment related to programs. You question whether our public schools are producing results worthy of your investment. You ask what the relationship is between spending and learning outcomes. Yet, in this bill, you are willing to implement a tax credit program and give away hundreds of millions in taxpayer money to reimburse expenses as schools that will never report any results to you nor do they have any obligation to ever do so under this bill.

We urge you to reject Senate Bill 128.