

Opponent Testimony before the House K-12 Education Budget Committee
In opposition to
**HB2068 - Amending the tax credit for low income students scholarship program act to
expand student eligibility.**

by Becky Plate, Board Member of USD491 Board of Education
January 26, 2021

Madam Chair, Members of the Committee:

It is my great honor to serve on the Board of Education for the Eudora USD491 Schools. This testimony is my own. I do not speak for the school district or the board as a whole, and this testimony should not be construed as the will of that board. I submit my testimony in opposition to HB2068 as an engaged citizen of the State of Kansas, out of concern for the best interest of our students, my constituents, and for the good-stewardship of taxpayer dollars.

One of the central roles of the local boards of education in Kansas is the responsibility to establish a system of free public education for all residents of that district. I would like to draw your attention to a couple of points in that statement. We provide an education to our students *without* charging tuition. In public schools, students are not excluded when they can't afford tuition, even with the aid of a scholarship, as they can be in a private schools. We provide an education to *all* students. Public schools do not choose their students. Public school students are not excluded due to their educational needs, religion, socioeconomic status, sexual orientation, or any one of the other many criteria a private schools can utilize in selectively admitting students. Public schools are for the benefit of all, while private schools have opted out of that requirement. They are free to do so in Kansas, but in doing so, they should also forfeit the utilization of public tax dollars. I have no doubt that there are many good private schools in Kansas. But they simply do not fulfill the same obligations as Kansas public schools, and so, are not entitled to the public funds that support the fulfillment of those obligations.

The tax credit scholarship program is simply a tax loophole, a way to divert public tax dollars away from public schools and other public programs. It serves as a method of laundering funds through a private scholarship program, and then utilizing public tax dollars in the State General Fund, paid by hardworking Kansans, to pay back 70% of the "donated" money to the wealthy companies and individuals who "donated" it in the first place. This is not a charitable scholarship fund. It is a private school voucher program without merit or evidence based need, which doubles as a tax avoidance mechanism for the wealthy. If the donors to the private school

scholarship program are true philanthropists, and not simply seeking tax avoidance, I am confident they will continue to donate to such programs, even if they are not refunded their donation with our scarce and much-needed tax dollars.

This bill would further expand the program to eliminate the requirement that the students receiving the scholarship even be from low-performing public schools. This effort, and the idea that private schools provide a superior education, is not supported by research. There is ample evidence that private schools do not categorically outperform public schools academically¹⁻⁵, or provide for student's social-emotional needs more effectively. There is also ample evidence, including a 2018 study conducted for this legislature, that Kansas public schools operate at top efficiency.⁶ Expanding, rather than eliminating the tax credit scholarship program, and diverting more public money away from effective and efficient public schools, offers a poor return on the investment Kansas taxpayers are making in the good of our state. It is not good stewardship of their tax dollars. The ten million tax dollars a year allowed to be diverted by this program would be better invested in closing the gap and helping the state meet its obligation to cover 92% of special education expenses for local school districts, rather than the 78% our district is currently receiving. If we cannot even afford to meet our financial obligations as a state, we should not be diverting scarce public tax resources to thinly-veiled private school voucher programs that are outside of the state's constitutional obligation.

In conclusion, the expansion of tax credit scholarship diverts critical public tax dollars away from already efficient and effective public schools during a time when tax revenue shortfalls are expected due to the COVID19 pandemic, and when we are unable to meet our obligation to fund special education. Now is the time to be fiscally responsible, and eliminate this program, not expand it. The diversion of these tax dollars aids in undermining the duty I am bound to, as a school board member, to provide an adequate and equitable free public education for all residents of my district. I respectfully urge you to oppose HB2068.

1. Jonathan N. Mills & Patrick J. Wolf, Univ. of Ark., The Effects of the Louisiana Scholarship Program on Student Achievement After Four Years (Apr. 2019).
2. Megan Austin et. al., Russell Sage Foundation J. of the Social Sciences, Voucher Pathways and Student Achievement in Indiana's Choice Scholarship Program (2019).
3. David Figlio & Krzysztof Karbownik, Fordham Institute, Evaluation of Ohio's EdChoice Scholarship Program: Selection, Competition, and Performance Effects (July 2016).

4. *E.g.*, Jonathan Plucker et al., Ctr. for Evaluation & Educ. Policy, Univ. of Ind., Evaluation of the Cleveland Scholarship and Tutoring Program, Technical Report 1998-2004, 166 (Feb. 2006).
5. *E.g.*, U.S. Dep't of Educ., Evaluation of the DC Opportunity Scholarship Program: Impacts Three Years After Students Applied (May 2019); U.S. Dep't of Educ., Evaluation of the DC Opportunity Scholarship Program: Impacts Two Years After Students Applied (June 2018); U.S. Dep't of Educ., Evaluation of the DC Opportunity Scholarship Program: Impacts After One Year (June 2017).
6. Taylor, L.L., Willis, J., Berg-Jacobson, A., Jaquet, K., Caparas, R. (2018). *Estimating the Costs Associated with Reaching Student Achievement Expectations for Kansas Public Education Students: A Cost Function Approach*. San Francisco, CA: WestEd.