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

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Written Testimony – Opponent  
House Committee on K-12 Education Budget  
House Bill 2048  
January 25, 2023

Chairwoman Williams, members of the committee, thank you for the opportunity to submit written testimony in opposition to House Bill 2048.

Kansas NEA has opposed these tax credits since their origin years ago. Although the title of this bill makes it sound like a great opportunity for Kansas students, the reality is this is just a tax break for wealthy Kansans and corporations on the backs of Kansas public schools and, ultimately, our students.

Proponents of this “scholarship program” will argue that no money is being taken away from public schools. That is technically true, but what this proposed expansion does is provide up to \$20 million in tax credits for donors to “scholarship granting organizations.” A corporation or wealthy individual can contribute up to the maximum of \$500,000 in a year and the state will grant that corporation or individual a 100% tax credit. This means the full contribution made is knocked off the tax liability of the donor. If the donor owes less than that amount in taxes, the remainder can be carried into the future and used against later tax liability.

If maxed out, the state would be cutting taxes on these donors by as much as \$20 million total per year. That is millions of dollars no longer available to invest in public programs that benefit all Kansas students and their families, including but not limited to highway projects to help with safer travel to and from school; public safety to help keep communities safe; food assistance programs to ensure students aren't going to school hungry; early childhood programs to help prepare students for kindergarten; and so on.

Since its inception, more than \$21 million in tax credits have been granted through this program, but what have Kansans gotten for it? 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 expand a program and give away millions more in taxpayer money to schools that will never report results to you.

HB 2048 expands a program that does not benefit all Kansas students. Instead, it encourages cherry picking of students by private schools, and it allows state dollars to be used to send children to unaccredited, unaccountable private and home schools.

We urge you to reject this bill and return the millions of dollars to the state general fund for the purpose of serving all Kansans.