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Written testimony to House Committee on Taxation

### **Stand Up Blue Valley: Families for Our Schools Opposes HB 2061**

Providing an income tax rate of 5% for individuals and corporations, decreasing the surtax for entities subject to the privilege tax and providing that future income tax rate decreases be contingent on exceeding revenue estimates.

Hearing: Tuesday, February 14, 2023, 3:30 PM Room 346-S

Stand Up Blue Valley: Families for Our Schools is a parent and patron advocacy group in the Blue Valley School District. We advocate for legislation that supports our community's Blue Valley Schools and work to help citizens understand the importance of their votes to our schools.

Mr. Chair and Committee members:

Stand Up Blue Valley: Families for Our Schools has reviewed HB 2061, and we are submitting testimony **in opposition** to this bill.

Blue Valley Schools, and all Kansas public schools, have endured years of underfunding thanks to the disastrous Tax Experiment devised by Sam Brownback and passed by the state legislature in 2012. Brownback and his legislative allies gave tax breaks to the wealthiest Kansans at the expense of funding public schools and other state obligations. Kansas public schools are still not fully funded; state statute requires state funding of excess Special Education costs and this is not yet achieved. **Blue Valley Schools is currently still underfunded by approximately \$8 MILLION in SPED funding alone.**

**The results of underfunding caused by the last terrible Tax Experiment are still being felt a generation of students later.** As a result of funding shortages during the Brownback years, Blue Valley Schools cut staff positions such as District Coordinating Teachers and custodial staff. Results of these cuts included fewer opportunities for coordinated staff development and more custodial tasks assigned to teaching staff or simply left undone - as a couple of examples.

Class size cutoffs were raised thanks to Brownback & Co., adversely affecting kids from kindergarten through high school. Blue Valley Schools raised fees across the board in order to make ends meet - currently families pay several hundred dollars yearly in fees, much more than before the Brownback disaster. Activity participation fees (sports, music, debate, etc.) were also increased.

Last time the legislature enacted irresponsible deep tax cuts, revenue was so bad that the state had to “borrow” money from KPERS by withholding scheduled payments, and took funds from KDOT causing scheduled highway maintenance to be skipped. They had to turn around and pass the biggest tax \*increase\* in state history to cover emergency shortfalls. We are still seeing the results of that as the food sales tax is still not eliminated. If legislators are so comfortable with our current revenue as to consider a massive tax cut, why has the food sales tax not yet been eliminated?

Funding our public schools to defined “adequate” levels - which we are close to now and only have been recently - should not be the bar we set if we want continued excellence. Blue Valley voters value our award-winning public schools that are the backbone of our community. As evidenced by the recent Bond initiative, which passed with over 70% of the vote, BV voters are willing to spend the money required to ensure continued and improved quality.

**Kansas has found a balanced tax plan that works.** Revenue shortfalls have been eliminated by responsible tax policy. Our state’s rainy day fund is being replenished. Our schools are almost fully funded to an adequate level - but not one penny more. If current tax policy was not changed, and adequate revenue applied to fund state services, including public schools, if legislators were to champion funding Kansas public schools to levels that supported continued and even improved educational excellence across the state, what might that look like for Blue Valley Schools? Perhaps expanded career technical education opportunities for our students. Lower class sizes. Funds could be applied to reduce student fees. More opportunities for athletics and activities could be envisioned.

Once schools are fully funded, KPERS payments are all made whole, KDOT has been caught up to pre-Brownback status, and the **state sales tax on food has been eliminated** - if tax revenue estimates are still being exceeded at that point - we are certainly in favor of discussion of responsible, fair tax cuts that would contain a provision for restoring tax rates if and when necessary. We find it offensive that yet another tax cut bill contains provisions for future income tax rate decreases contingent on exceeding revenue estimates, but no mention of what will happen should revenue be inadequate.

Certain legislators who initially supported the Brownback disaster later reneged and apologized for the damage that resulted. Let’s learn from our mistakes and do better.