

SB 264 Opponent Testimony – Written Only
Senate Committee on Assessment and Taxation
Increasing the income tax credit for household and dependent care expenses
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January 25, 2024



Chair Tyson and Members of the Committee,

We appreciate this opportunity to submit written opponent testimony for SB 264, which increases the income tax credit for household and dependent care expenses. We hold the following position on SB 264:

1. SB 264 narrows the tax base while not lowering income taxes for all

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For tax bills to be considered optimal or near-optimal tax policy, a good rule of thumb is whether it broadens the tax base and lowers the rate. The reason such a rule is considered is because it decreases volatility of tax revenues to government while keeping tax rates constant, and, hopefully, low on a personal level. SB 264 does neither as it makes a particular tax carveout larger, forcing income tax rates to remain elevated. A far more impactful measure would be to lower income taxes for all Kansans, decreasing tax liability regardless of whether the taxpayer has child care expenses or not.

For these reasons, we urge the committee to reject SB 264 in its current form.