

**HB 2136 Testimony (Opposition, Written)**  
**House Committee on Education**  
**February 5, 2025 Hearing**

**Hilary Junk**  
**KS Resident**

Chair Estes & Members of the Committee,

I write in opposition to HB 2136 as it is fiscally irresponsible for the state to, through tax credits, assume additional expenditures that were previously covered by private sector spending. The bill is stretching beyond its original intent to support low-income families; with the proposed expansion, the committee is creating an entitlement that neglects your fiduciary duty that transparency accompanies the collection and spending of tax dollars.

**Concerns about the bill's philosophy:**

Choosing not to engage with a public service does not mean that one is entitled to the monies that support that public good.

- The state park near me is not to my liking, but there are private country clubs near me. Can I claim a tax credit that may be larger than my tax assessment and receive a refund from the state to pay for private club dues? **No.**
- I disagree with the Kansas Attorney General's use of time and resources to pursue cases restricting voting practices when there is no material evidence of voter fraud. Can I claim a tax credit for my tax dollars that fund the Attorney General's Office because we don't share the same "values"? **No.**

Opting out or disagreeing with a public good does not mean I am entitled to monies that support public goods and services.

**Concerns about the bill's logistics:**

- **Program expansion is ripe for abuse by tax-avoiders:** In economic terms, tax credits are incentives. This bill's promise of a dollar-for-dollar reduction in a taxpayer's tax liability and expansion of the income limit extend a benefit meant for low-income families to higher-income families. "Donors" funnel money to private schools and are reimbursed in full by the state.
- **No data:** I appreciate that there are stringent guidelines for how tax funds are spent. If dollars that were going towards a public good are directed to a private entity, most reasonable people would expect for the standards and reporting would be equivalent. There are no such mechanics in this bill. How will we know if the program is "successful"? Trust, AND verify.

**Concerns about the bill's impact:**

- **Transference of tax burden from rural to suburban areas:** Given that over half of Kansas counties do not have a single private school, it's highly likely that this bill would supplement the Kansas families who already pay private tuition in more populated areas like the Wichita metro area and Johnson County.

My professional success in the finance and investment management industry is a testament to the high-quality public education I received. After 15+ years working at hedge funds and asset managers, I know full well that transparency and oversight are vital parts of prudent fiscal policy. HB 2136 lacks a way to assess if taxpayer dollars credited and thus diverted to private or home schools are being used properly or measured.

I respectfully request that you vote no on HB 2136. Please do not create a financial entitlement and neglect your fiduciary duty to Kansas students, 90% of whom benefit from our public education system. Transparency should accompany the collection and spending of tax dollars.

Sincerely,  
Hilary Junk

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