



Kansas PTA

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[SB 87](#) – Expansion of Tax Credit
Scholarship Program

Opponent

WebEx

Monday, March 10, 2025

Senate Education Committee

Michelle Sims, Committee Assistant

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Room 286-N, State Capitol Building

Hearing: 1:30 PM Room 218-N

Honorable Chair Estes and Committee Members,

Thank you for the opportunity to provide remote testimony regarding SB 87 – Expansion of the tax credit scholarship program. The Kansas PTA is opposed to this bill and the use of public funds to subsidize the private school system ([KS PTA Legislative Platform](#)).

Kansas PTA shared the same concerns with the Senate Education Committee members and as noted in our previous testimony dating back to 2014 when the tax credit scholarship program was first established. Our opposition to vouchers and voucher-type programs stems from multiple concerns and mounting evidence of negative impact on vulnerable youth.

No Need for Expansion. School choice is not parent choice and eligibility under the [Kansas Tax Credit Scholarship \(TCS\)](#) Program has not equaled access. This program continues to leave millions in scholarship funds unallocated and no scholarship voucher offers for over 235,000 students eligible for the free/reduced lunch program. Ever since the TCS was enacted in 2014, participating private schools have left up to \$6 million in *scholarships* unspent, which equates to over 600 unfilled student slots annually, on average. When eligibility was expanded last year beyond students participating in the free/reduced price lunch program, to those living at 250% of the poverty level, program participation jumped from 1,100 to 2,300. While the TCS program is not required to report on the student demographics of recipients, participation doubled following this eligibility expansion beyond the K-12 public school free-lunch trigger (< 130% poverty level) for at-risk funding. Essentially, the TCS now allows the private, non-profit school systems to skip over at-risk public school students who may not be ready for kindergarten, to skip over the students with severe learning and behavioral challenges, to skip over the students whose current skills and knowledge are at Level 1 on the Kansas Assessments.

Private School Entitlement Program. The proposed changes to the tax credit scholarship program run contrary to the original rationale used by those who advocated to establish the program in the first place – to provide an option for low income, struggling students enrolled in the public schools, particularly families living in communities with high rates of poverty. What was said to be about the students, is changing into a program to subsidize the private school system. This next expansion bill appears to be more of an exercise to broaden eligibility for the benefit of the private school systems, at the taxpayers’ expense, than for the at-risk students.

- Is this bill intending to remove *public school enrollment* from eligibility, as noted in the first few lines, if not to explicitly allocate public funds to private school students?
- Why raise the program cap, when the program has left millions of dollars on the table each year ([see also KS LPA, April 2022](#))?
- Why expand eligibility beyond the 240,000 students who do not qualify for free or reduced priced lunch program, when slots for scholarship funds still go unfilled – and create a loophole through which at-risk students can be passed over for students whose educational challenges tend to be less demanding?
 - Note, the Kansas legislature has yet to provide public schools with weighted funding for 37,000 students eligible for reduced price lunch (185% of poverty), let alone up to 250% of the poverty level as is done for private school students. If new taxpayer dollars are going to be allocated, let’s remain focused on adequate and equitably resources for the public neighborhood schools in which these students live and attend.
- Why expand eligibility through high school, when there are only 16 accredited private high schools in the entire state? This undermines major steps in Kansas to ensure equity regardless of zip code.
- Why increase a tax credit subsidy from 70% to 100%, when some state legislators argue the state doesn’t have enough money to fully fund special education?

Tax Avoidance vs Tax Deduction. The proposed increase in *the tax credit allowance for private school tuition up to 75%* and the increase to the cap *on the aggregate tax credit limit* removes more public funds from the state revenue stream and shifts the financial burden of private school tuition for a select few onto the masses. While most financial acts of charity are recognized by a tax deduction, the current program and proposed expansion is legislated tax avoidance. Further, this change would expand the transfer of wealth from rural communities to high population centers, where the private school systems reside.

Cost Prohibitive, with No Oversight. Several of the Kansas parents and students who have testified over the years in support of the Tax Credit Scholarship Program have uniformly praised their private school experience most notably for the small class sizes. Ten to 12 students per class is simply NOT an option for the public school system that serves nearly 500,000 Kansas kids. Our public schools would require significantly more state aid, more teachers and building space if the Kansas legislature were to mirror private school class sizes for all Kansas students. Further, private schools can pick and choose which students to admit and retain, with no academic or financial oversight from the public.

No Kansas Evidence to Warrant Expansion. After 10 years of implementation, no student impact data has been reported, and no legislative audit has been conducted on the educational progress and outcomes of the students who applied for or received scholarships. We looked for evidence that would warrant expansion, but instead found annual reports, lacking in meaningful oversight ([annual reports](#)). The private school tax credit scholarship program reporting requirements:

- do not tell us about the Kansas Assessment scores of the scholarship recipients, particularly in comparison to similar students who did not receive scholarships,
- do not report on Kansas Assessment scores of the private schools who received public taxpayer funds, particularly in comparison to public schools serving similar populations,
- do not tell us about scholarship student retention rates, graduation rates, college enrollment rates, college persistence rates,
- do not tell us how many scholarship students the private schools *transitioned* back [[streaming link](#)] to public schools for their failure to help these at-risk youth.

“There is always going to be a time, as they [students] mature up to high school. And if they don’t start passing some classes, they are not going to graduate from our schools. Because we have a higher academic standard. So, we have to transition kids to a different school, just because they are not going to meet the educational requirements. But that is their own choice, because of how they worked in the schools”

(<https://youtu.be/cGFuVI5qLjU?t=3355>, Director of Development Catholic Diocese of Wichita, KS House K12 Budget Committee, Jan 2021, 56:00 min mark)

Our public schools are the heart of Kansas communities, serving 90% of school age youth. Our teachers and administrators are committed to preparing all kids to thrive in work and in life. Creating opportunities for every child to achieve and be successful serves to strengthen the viability of a thriving Kansas future. The Kansas PTA urges you to vote NO on SB 87 expansion of the Tax Credit Scholarship program. Thank you for your consideration of our opposition.

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THE PTA POSITION

Kansas PTA is a nonpartisan association that promotes the welfare of children and youth. The PTA does not endorse any candidate or political party. Rather, we advocate for policies and legislation that affect Kansas youth in alignment with our legislative platform and priorities. [PTA mission and purpose](#) have remained the same since our inception over 100 years ago, focused on facilitating every child’s potential and empowering families and communities to advocate for all children.