

STATE OF KANSAS
HOUSE OF REPRESENTATIVES

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12924 HOWE DRIVE
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MARI-LYNN POSKIN
20TH DISTRICT

Representative Mari-Lynn Poskin, Oral Opponent Testimony
SB87: Expanding student eligibility under the tax credit for low-income students scholarship
Hearing Date: Monday, March 10, 2025, 1:30 PM Room 218-N

Thank you Madam Chair and Members of the House Education Committee,

My first order of business is to sincerely apologize to the Chair and anyone who felt that my previous testimony on HB 2136 implied that ANY church or private school is a tax scammer. I want to make it clear that the BILL is a tax scam, not any organization or family that makes use of it.

I still stand in strong opposition to SB87, as amended, further draining State General Funds and funneling them to private schools. The amendment keeps the current tax credit at 75%, but with the eligibility changes proposed in this bill, it can no longer even be pretended that it's just to help "low income" students. Four new categories of eligibility are opened up with NO income limits. If a recipient's family qualifies once, they maintain eligibility no matter how high their income shoots up. Foster and kinship care is now included no matter the income, as are Military, EMS Firefighters, LEO's etc.

Let's see how this can really play out:

An Army Colonel at Ft Leavenworth can make over \$9,000 a month in just basic pay and be married to a physician who makes six figures and qualify for \$8,000 per child per year.

| Army Colonel Basic Pay Table for 2025 | | | | |
|---------------------------------------|-------------------|-------------------|------------------|------------|
| Years Experience | Monthly Basic Pay | Yearly Basic Pay | Drill Pay | Hazard Pay |
| Starting Pay | \$8,067.90 / mo | \$96,814.80 / yr | \$268.93 / drill | \$250.00 |
| Over 2 years | \$8,863.20 / mo | \$106,358.40 / yr | \$295.44 / drill | \$250.00 |
| Over 3 years | \$9,444.90 / mo | \$113,338.80 / yr | \$314.83 / drill | \$250.00 |
| Over 4 years | \$9,444.90 / mo | \$113,338.80 / yr | \$314.83 / drill | \$250.00 |
| Over 6 years | \$9,481.20 / mo | \$113,774.40 / yr | \$316.04 / drill | \$250.00 |
| Over 8 years | \$9,887.40 / mo | \$118,648.80 / yr | \$329.58 / drill | \$250.00 |
| Over 10 years | \$9,941.40 / mo | \$119,296.80 / yr | \$331.38 / drill | \$250.00 |
| Over 12 years | \$9,941.40 / mo | \$119,296.80 / yr | \$331.38 / drill | \$250.00 |
| Over 14 years | \$10,506.30 / mo | \$126,075.60 / yr | \$350.21 / drill | \$250.00 |



A Fire Captain in Leawood, my district, can make over \$175,000 per year and be married to a CEO who also makes six figures and qualify for \$8,000 per child per year.

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City of Leawood Classification and Compensation Plan

| 2025 Fire Position / Pay Grade Classifications | | | | |
|--------------------------------------------------|-----------|--------------|--------------|--------------|
| Position Title | Pay Grade | Minimum | Midpoint | Maximum |
| Firefighter I | F1 | \$ 56,510.04 | \$ 63,573.80 | \$ 70,637.55 |
| Firefighter II | F2 | 61,030.84 | 68,659.70 | 76,288.55 |
| Firefighter III | F3 | 65,913.31 | 74,152.47 | 82,391.64 |
| Firefighter Master I | F4 | 71,186.38 | 80,084.67 | 88,982.97 |
| Firefighter Master II | F5 | 76,881.29 | 86,491.45 | 96,101.61 |
| Firefighter Master III | F6 | 83,031.79 | 93,410.76 | 103,789.74 |
| Fire Prevention Lieutenant | F7 | 89,674.33 | 100,883.62 | 112,092.91 |
| Firefighter Lieutenant | F7 | 89,674.33 | 100,883.62 | 112,092.91 |
| Fire Captain | F8 | 93,865.63 | 107,945.48 | 122,025.32 |
| Fire Prevention Captain | F8 | 93,865.63 | 107,945.48 | 122,025.32 |
| Fire Battalion Chief | F9 | 97,150.93 | 116,581.11 | 136,011.30 |
| Fire Division Chief - Operations | F10 | 111,723.57 | 134,068.28 | 156,413.00 |
| Fire Division Chief - Emergency Medical Services | F10 | 111,723.57 | 134,068.28 | 156,413.00 |
| Fire Division Chief - Prevention / Fire Marshal | F10 | 111,723.57 | 134,068.28 | 156,413.00 |
| Deputy Fire Chief | F11 | 116,010.11 | 140,112.28 | 168,214.65 |
| Fire Chief | F12 | 139,325.86 | 177,640.47 | 215,955.09 |



That means that millionaires in my district with six figure incomes, and access to the TOP public schools in the state, can potentially enroll their children in eligible private schools to bankroll \$8,000 a year, for a dozen years, netting \$96,000, per child.

This tax credit is an unconscionable siphon of State General Funds from their intended support of state functions to private schools. Taxpayers can sweep 75 cents of every dollar of their tax liability, up to half a million dollars each! Instead of supporting Public Safety, Water, Agriculture, Humans Services, Colleges, they divert 75% of these SGF dollars to private schools. See attached for the complete list.

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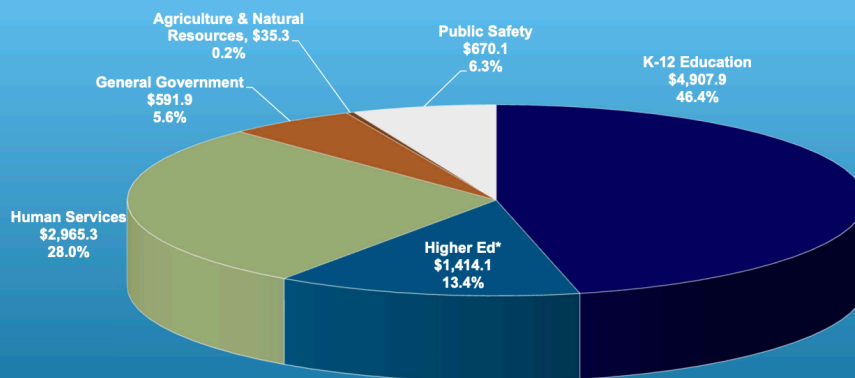
MARI-LYNN POSKIN
20TH DISTRICT

Where does the money go?

KLRD

Providing objective research and fiscal
analysis for the Kansas Legislature

FY 2025 Approved State General Fund Expenditures (\$ in millions)



*Higher Education Includes State Library, Historical Society, and Schools for the Deaf and Blind.

Total Expenditures: \$10,584.6

Total may not add due to rounding

February 8, 2025

1

Our policies reveal our values. Several of you on this very committee voted NO on a \$41K appropriation for School of the Blind for services in Dodge City with concern for waning SGF. I beg you not to further drain SGF for private schools that the state is not obligated fund and who can deny admission to students as we are staring down out year negative balances in our budget:

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MARI-LYNN POSKIN
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Kansas Legislative Research Department

2/17/20

State General Fund Profile FY 2024 – FY 2029
Includes FY 2025 and FY 2026 HB 2007 as Amended by the House Appropriations Committee
(Dollars in Millions)

| Line | Actual FY 2024 | Agency FY 2025 | Agency FY 2026 | Estimate FY 2027 | Estimate FY 2028 | Estimate FY 2029 |
|-------------------------------------------------------|-------------------|-------------------|-------------------|---------------------|---------------------|---------------------|
| 1 Beginning Balance | \$ 2,410.4 | \$ 3,220.8 | \$ 2,138.9 | \$ 1,498.4 | \$ 712.6 | \$ - |
| 2 | | | | | | |
| 3 Revenue | | | | | | |
| 4 Consensus Revenue Estimates (as of June 26, 2024) | 10,139.6 | 9,731.8 | 9,844.2 | 9,996.6 | 10,249.9 | 10,491.5 |
| 5 Continue Suspending SCCHF Transfer | - | | | 11.5 | 11.5 | 11.5 |
| 6 Special LBC Revenue Adjustments | | | 50.0 | | | |
| 7 House Appropriations Revenue Adjustments | | | 32.9 | - | - | - |
| 8 Released Encumbrances | 35.9 | - | - | - | - | - |
| 9 Total Available Revenue | \$ 12,585.9 | \$ 12,952.6 | \$ 12,066.0 | \$ 11,506.5 | \$ 10,974.0 | \$ 10,503.0 |
| 10 % Revenue Change from Previous Fiscal Year | 9.4 % | (4.4) % | 2.0 % | 0.8 % | 2.5 % | 2.4 % |
| 11 | | | | | | |
| 12 Expenditures | | | | | | |
| 13 Expenditures-- | | | | | | |
| 14 Agency Requested | \$ 9,365.1 | \$ 10,938.8 | \$ 11,458.1 | \$ 10,567.6 | \$ 10,793.9 | \$ 11,020.0 |
| 15 Human Services Caseloads | | | | 110.0 | 115.0 | 115.0 |
| 16 School Finance | | | | 100.2 | 111.2 | 113.1 |
| 17 HB 2007 Recommendations as Introduced | | (290.4) | (1,085.3) | | | |
| 18 House Appropriations Expenditure Adjustments | | 165.3 | 194.8 | 16.0 | | |
| 19 Total Adjusted Expenditures | \$ 9,365.1 | \$ 10,813.7 | \$ 10,567.6 | \$ 10,793.9 | \$ 11,020.0 | \$ 11,248.1 |
| 20 % Expenditure Change from Previous Fiscal Year | 7.3 % | 15.5 % | (2.3) % | 2.1 % | 2.1 % | 2.1 % |
| 21 | | | | | | |
| 22 Ending Balance | \$ 3,220.8 | \$ 2,138.9 | \$ 1,498.4 | \$ 712.6 | \$ (46.0) | \$ (745.1) |
| 23 | | | | | | |
| 24 Budget Stabilization Fund Balance | \$ 1,670.3 | \$ 1,741.4 | \$ 1,793.7 | \$ 1,838.5 | \$ 1,875.3 | \$ 1,912.8 |
| 25 Ending SGF balance as a percentage of expenditures | 34.4 % | 19.8 % | 14.2 % | 6.6 % | (0.4) % | (6.6) % |
| 26 Receipts above / (below) expenditures | \$ 810.4 | \$ (1,081.9) | \$ (640.5) | \$ (785.8) | \$ (758.6) | \$ (745.1) |
| 27 | | | | | | |

28 * Note: Includes Revised Human Services, Education Caseload Estimates, & November 2024 CRE

Profile 25-014

Since its inception in 2014, the long game has always been expanding this vehicle to become a universal voucher scheme. I ask that this committee put a stop to it, today.

Sincerely,

Mari Lynn Poskin

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**State General Fund Expenditures
by Program or Agency**

| | FY 2025 | | % Change From FY 2024 |
|------------------------------------------------------------|-----------------------|---------------------|-----------------------------|
| | Amount (Thousands) | Percent of Total | |
| Education: | | | |
| Department of Education | 4,907,924 | 46.4 % | 7.3 % |
| Board of Regents and Institutions | 1,315,945 | 12.4 | 9.2 |
| Other Education* | 33,745 | 0.3 | 21.8 |
| <i>Subtotal - Education</i> | <i>\$ 6,257,614</i> | <i>59.1 %</i> | <i>7.7 %</i> |
| Department for Aging and Disability Services; Hospitals | \$ 1,548,879 | 14.6 % | (1.5) % |
| Department of Health and Environment - Health | 919,624 | 8.7 | 6.2 |
| Corrections and Facilities | 592,194 | 5.6 | 8.5 |
| Department for Children and Families | 469,835 | 4.4 | 6.4 |
| Judicial Branch | 130,280 | 1.2 | (22.0) |
| Department of Administration | 211,010 | 2.0 | 12.6 |
| Board of Indigents' Defense Services | 61,078 | 0.6 | (3.0) |
| Legislative Agencies | 41,182 | 0.4 | (15.9) |
| Highway Patrol and KBI | 52,232 | 0.5 | 58.1 |
| Department of Commerce | 17,591 | 0.2 | 5.3 |
| Office of the Governor | 10,191 | 0.1 | (31.2) |
| Department of Revenue | 12,279 | 0.1 | (0.5) |
| Adjutant General | 13,407 | 0.1 | (73.4) |
| Commission on Veterans Affairs | 15,060 | 0.1 | 12.6 |
| Department of Agriculture | 33,865 | 0.3 | 44.1 |
| Office of Information Technology Services | 11,756 | 0.1 | 10.2 |
| Sentencing Commission | 15,345 | 0.1 | (0.8) |
| Attorney General | 14,453 | 0.1 | 15.6 |
| Department of Labor | 18,599 | 0.2 | 660.3 |
| All Other | 140,755 | 1.3 | 117.6 |
| TOTAL | \$ 10,587,230 | 100.0 % | 6.0 % |

* Includes Schools for the Blind and the Deaf, State Library, and Historical Society.