

NAME: Danielle George

TITLE: Parent in USD 230

EMAIL ADDRESS: dvoorhees24@gmail.com

BILL NUMBER: Bill SB 87

PROPONENT, OPPONENT, or NEUTRAL: Opponent

ORAL or WRITTEN ONLY TESTIMONY: Written Only Testimony

DATE OF HEARING: March 10,2025

Chair Erickson & Members of the Committee,

I am writing to voice my opposition to bill number SB 87.

I am a parent in USD 230 with a 1st grader in public school. We moved to our area specifically for the school and the community within the school district because we felt it would be the best fit for our child. Private schools can choose to admit only the best and brightest students, leaving other children behind. Expanding the Tax Credit Scholarship program to private school students leaves fewer spots for the at-risk students the program was intended to help, which would include my child who utilizes several programs not offered through private education. Public tax dollars should remain with our public schools that accept and educate all children and that provide oversight for our tax dollars. We should not be expanding this program that already funnels tax payer dollars to private schools that lack oversight and are allowed to discriminate in admissions. Instead of providing tax credits to fund private schools, the legislature should be using those tax dollars to fully fund special education. Rural students and communities, which includes the vast majority of Kansas students, are harmed as public school resources are drained and students in rural areas lack little to no private options.

In closing I urge you to vote no on SB 87 to keep education equitable for all Kansas children.

Danielle George

Spring Hill KS

Testimony to the House Committee on Education

Danielle Giarla

Parent

daniellegiarla@gmail.com

Bill Number: SB 87

Proponent, Opponent, or Neutral: Opponent

Written Testimony Only

March 10, 2025

Chair Estes & Members of the Committee,

I want to first thank you for your time and service. I am writing to you today in opposition to bill SB87.

My family has attended the SMSD for going on 3 generations. My oldest son will be starting kindergarten this fall. We chose to raise a family in Kansas based upon the quality education we received. My husband and I both taught in the district. We understand the value and importance of public schools to create an educated community so that we can all thrive. Through public schools I was given the opportunity to be the first in my family to attend college, to pursue leadership roles, and discover the value of community.

Instead of diverting money to private schools, we must fully fund special education, which has already been underfunded for many years. Private schools get to choose which children get to attend their schools, leaving other children behind. There is no oversight or accountability with public dollars going to private schools. Our Kansas public schools are a small part of why I live and breathe Kansas. I hope you consider the long term effects of this bill on workforce development and the Kansas economy.

Thank you for your time and commitment to helping hard-working Kansans raise families with our public education in mind while voting no on bill SB 87.

Sincerely,

Danielle Giarla

Lenexa, 66215

Michelle Sims

DOCUMENT WON'T OPEN

From: krista gordon <kristag71@gmail.com>
Sent: Friday, March 7, 2025 4:24 PM
To: House Education
Subject: No to SB87- written only opposition testimony



Opposition SB87.pdf

Please find attached my written only opposition testimony to SB87.

Thank you,
Krista Gordon
Leawood KS

Never doubt a small group of thoughtful, committed people can change the world. Indeed, it's the only thing that ever has. -Margaret Mead

Opponent (written-only) of SB 87 Expansion of Tax Credit Scholarship Program

for the House Education Committee

Hearing Date: March 10, 2024

Erin Gould

erinlgould@gmail.com

Resident of Roeland Park, Kansas and parent of public school graduates

Chair Estes, Members of the Committee;

I am a Kansas resident and proud parent of three public school graduates. I am writing today because I believe Kansas public schools – which must welcome and serve every Kansas child – should be the focus of this committee, rather than efforts to create programs that waste Kansas tax dollars, risks the educations of Kansas children, and financially undermine public schools as this one does.

There Is Harm

Fiscal Harm

There are some who say that because this program doesn't take money *directly* away from the General Fund or because it is money that the state *never received* in the first place it is somehow not taking money away from the state so there is no fiscal harm. This is a particularly cynical and self-serving view which deliberately ignores the fact that tax credits are a significant reduction in a tax bill and therefore a significant reduction in state revenue that would otherwise be received and spent on public education and other services.

Harm to Children

Voucher programs encourage the dismantling of public education by bribing Kansans with tax relief to remove their children from public schools and place them in private schools. Our Kansas public schools are publicly accountable and have layers of oversight to ensure children are safe and that they receive a fact-based, dogma-free, quality education. Private schools in Kansas, on the other hand

- are not subject to public oversight
- can have bigoted and discriminatory selection processes
- can teach objectively false information
- may promote religious dogma
- may be staffed by unqualified persons.

Allowing millions in tax dollars to evaporate by offering tax credits to families for private school choices without any mechanism to ensure the selected private educations meet minimum state standards for curricula, educational progress, and safety is a dereliction of

this committee's obligation to protect Kansas children and ensure all Kansas children receive a quality education.

Where Does the Costly Program End?

It strikes me that this year's version of the bill is larger than previous years' both is the credit percentage and the number of children eligible to participate. How big will we let this program get? It is clear that growing the program is the plan, not solving a specific education problem. The more kids that qualify, the easier it is to justify raising the cap. While \$20 million may seem an expendable amount today, what is to keep the legislature from raising the cap to \$50 million or \$500 million? What happens when the cost of this second, poorly regulated, education funding mechanism becomes a financial burden to the state? Will you cut the voucher program or will you attack public education costs and strip even more from our public schools? Why do you want to create two competing education systems that results in both a funding and quality crisis? Arizona is a perfect example of how this will end – ballooning education costs, poorer educational outcomes, and angry citizens.

Public schools are one of Kansas' strengths. If this committee sees room for improvement in Kansas public schools, then please work to make those improvements so all Kansas children can benefit and thrive. Believing private vendors will be able to address the educational gaps you see is magical thinking. Private schools do not have the capacity, mission, or interest in serving the students who struggle and are difficult to educate. Even the Catholic schools – the largest and most well-organized collection of private schools operating in Kansas – already turn away the most difficult students or they rely on the special education and gifted services offered by public schools to fill the gaps. If this already well-established system of private schools will not help students with special needs, what makes you think other, smaller private schools will?

I firmly believe families should be able to seek an educational experience outside the public schools. Private school communities can offer scholarships and can fund-raise to assist families that cannot afford their tuition. However, I urge you to remember **it is not the obligation of the state to fund or financially reward private choices** made in lieu of public services and to **vote NO on this bill**.

Testimony to the House Committee on Education

NAME: Kira Gould

TITLE: Kansas Citizen / parent

EMAIL ADDRESS: gould.kira@gmail.com

BILL NUMBER: Bill SB 87

PROPONENT, OPPONENT, or NEUTRAL: Opponent

ORAL or WRITTEN ONLY TESTIMONY: written

DATE OF HEARING: March 10, 2025

Chair Estes & Members of the Committee,

I am writing to voice my opposition to bill number SB 87.

I am the parent of a student in a public school (Shawnee Mission East High School) and I am the product of Kansas public schools (I attended Lawrence High School, following public middle and elementary schools in the same community).

I lived away from Kansas for a number of years and came home to Kansas in part because of public schools. I have been deeply concerned to learn about how funding for KS public schools is coming under attack (which I thought had abated after the devastating Brownback era).

I believe that public schools are critical for communities of all scales to thrive.

- Expanding the Tax Credit Scholarship program will divert even more funds that could otherwise be used to improve public education, to subsidize the private choices of some parents and allow donors to avoid paying taxes in Kansas. Focus on fully funding special education.
- This program allows for tax avoidance, especially for wealthy donors. The Tax Credit Scholarship program, like most voucher programs, is welfare for the wealthy.

Public tax dollars belong with public schools:

- Public tax dollars should remain with our public schools that accept and educate all children and that provide oversight for our tax dollars. We should not be expanding this program that already funnels tax payer dollars to private schools that lack oversight and are allowed to discriminate in admissions.
- This bill takes money that could be used to strengthen our public schools that serve all kids and gives it to families who have made a personal choice to receive a religious or other non-public education.
- Instead of providing tax credits to fund private schools, the legislature should be using those tax dollars to fully fund special education.

Private schools are not available to all, private schools get to choose who to accept

- We should not be reducing state revenues by providing tax credits that funnel money to private schools that can pick and choose which children they want to serve.
- Expanding the program provides an even larger pool of students for private schools to choose from, making it even less likely that the low income, at-risk kids this program was intended for will be chosen.

We expect accountability

- Our tax dollars should not go to private schools that lack oversight, leaving the public uninformed as to whether or not our tax dollars are really being spent to improve the lives of children.
- There are no controls in place to ensure eligible at-risk students who apply for a scholarship are granted one, as private schools are allowed to set their own admission standards. And there are no controls in place to ensure those who do receive scholarships receive a quality education.

Rural communities and students are harmed by voucher programs

- Rural students (and communities) are harmed as public school resources are drained and students in rural areas lack little to no private options.
- The Tax Credit Scholarship program primarily benefits those in urban areas of our state. Rural taxpayers will end up subsidizing private school tuition for families in metro areas such as Johnson County, Wichita, and Topeka.

In closing, I implore you to vote no on bill SB 87.

Thank you for your service.

Kira Gould
Kansas Citizen and parent
Mission Hills, Kansas

Testimony to the House Committee on Education**NAME:** Morgen Govindan**TITLE:** Kansas Citizen, pediatrician, parent, PTA secretary**EMAIL ADDRESS:** morgenlf@gmail.com**BILL NUMBER:** Bill SB 87**PROPONENT, OPPONENT, or NEUTRAL:** Opponent**ORAL or WRITTEN ONLY TESTIMONY:** Written only**DATE OF HEARING:** March 10, 2025

Chair Estes & Members of the Committee,

I am writing to voice my opposition to bill number SB 87.

I am a mother of two children, the older of whom is in 4th grade at our local public elementary school, Santa Fe Trail elementary. My younger child will be starting there in kindergarten next year. I have served in a variety of roles on our elementary school PTA, including most recently as PTA secretary. I am also a pediatrician who previously served primarily low-income students in Kansas City, Kansas and Missouri. Both roles as a mother and a pediatrician have provided me with a deep sense of the value of our public schools in promoting the health and vitality of our children and communities.

Our local public elementary school is a centerpiece of our community, connecting families of diverse backgrounds and socioeconomic statuses. Our family has been blessed by a strong, tight-knit community, which is largely supported by the connection provided through our neighborhood school. I have also seen the importance of the public-school systems in providing multiple needs for my patients far beyond their education, including free breakfast and lunch and special education services.

I strongly oppose the proposed expansion of the Tax Credit Scholarship program, which diverts public funds away from our already underfunded public schools and funnels them into private institutions that are not subject to the same oversight and accountability as our public schools. Our founding fathers knew that an educated population was imperative for the health of our democracy. We are fortunate in this country that all children can receive an education through our publicly funded schools. The original intent of the Tax Credit Scholarship Voucher program was to help low-income (at-risk) students attending one of the 100 lowest performing public schools. However, this bill aims to expand this program well beyond its original intent and will instead serve to dilute funding to our public schools.

Diverting Funds from Public Education

First and foremost, expanding the Tax Credit Scholarship program will divert much-needed resources away from public education. Instead of strengthening the schools that serve *every* child, we are being asked to subsidize the private choices of a few. This is especially concerning in a state where public schools are still struggling to provide adequate funding for critical needs, including special education. We must prioritize fully funding our public schools, ensuring all students have access to a high-quality education, regardless of their background or zip code.

The current proposal would allow wealthy individuals and corporations to avoid paying taxes in Kansas, shifting the tax burden onto the rest of the state's residents. These tax credits are not a way to help struggling families; rather, they primarily benefit those who do not need the help, including high-income donors who are essentially using this program as a tool for tax avoidance. This is not a sound use of our tax dollars.

Public Tax Dollars Should Support Public Schools

Public tax dollars belong in public schools—institutions that educate all children and that are accountable to the public. Public schools must accept all students, regardless of their academic performance, socio-economic background, or any other factor. In contrast, private schools that would benefit from this expanded voucher program are not subject to the same requirements. They can pick and choose which students they admit, discriminating based on factors like academic performance, special education needs, or even religion. In my experience as a pediatrician, I have seen how private schools are not required to provide Individualized Education Plans (IEPs) to their students, and I have sent many families back to their public schools to provide much-needed services for their children.

Furthermore, expanding the Tax Credit Scholarship program means more taxpayer dollars will flow into private schools that are not accountable to the public. We have no guarantees that these private schools will use taxpayer dollars effectively or that they will provide a quality education. There is no transparency or oversight to ensure that students who are admitted to these schools are receiving the education they deserve.

Private Schools Are Not Accessible to All

Another key issue is that private schools are not accessible to all students. The notion that vouchers provide an opportunity for all children to access better education simply isn't true. Private schools can choose to admit only students who meet specific criteria, leaving many at-risk, low-income, and special education students behind. This program was originally intended to help disadvantaged students, but by expanding it, we are making it even less likely that those students will be served.

The simple fact is that private schools can reject students they deem undesirable—leaving public schools to bear the burden of educating every student, regardless of their background or needs. In the end, this shift takes resources away from public schools, where every child is accepted, and gives them to private schools that can cherry-pick their student body.

Rural Communities and Students Are Harmed

Finally, we must consider the impact on rural communities. Rural schools are already underfunded and often face challenges like low enrollment and limited resources. Expanding the voucher program will only exacerbate these issues, as public resources are diverted away from rural schools that have little to no access to private school options. Rural taxpayers will end up subsidizing private school tuition for families in urban areas—areas like Johnson County,

Wichita, and Topeka—where private school options are more abundant. This imbalance harms rural communities and further widens the educational gap between urban and rural students.

Conclusion

In conclusion, I urge you to please reconsider the expansion of the Tax Credit Scholarship program and vote no on bill SB 87. Instead of expanding this program, which benefits the wealthy and reduces state revenues, we should focus on fully funding our public schools, ensuring that all students—regardless of their background—have access to the resources they need to succeed. Our public schools educate all children and are accountable to the taxpayers. Let's prioritize these schools and our most vulnerable students by fully funding special education and ensuring that every child has access to the support they need.

Thank you for your time and consideration.

Morgen Govindan, MD
Santa Fe Trail Elementary PTA Secretary
Overland Park, 66204

Testimony to the House Committee on Education

NAME: Courtney Gras, parent

EMAIL ADDRESS: CourtneyfromKS@gmail.com

BILL NUMBER: Bill SB 87

PROPONENT, OPPONENT, or NEUTRAL: Opponent

ORAL or WRITTEN ONLY TESTIMONY: Written Only

DATE OF HEARING: March 10, 2025

Chair Estes & Members of the Committee,

I am writing to voice my opposition to bill number SB 87.

I am a parent with two students in public school system, both in special education. It is infuriating to me that public tax dollars could be diverted from public schools (who serve all and have oversight) to private schools who cannot even serve children like mine and have no oversight as to where those funds are even spent. Special Education has not been fully funded and I am disappointed that progress has not been made here. Tax avoidance is not the path to strengthening public education and goes in the opposite direction of fully funding special education.

I ask you to vote no on bill SB 87.

Thank you,

Courtney Gras of Lenexa

House Committee on Education
SB 87 Opposition Testimony – Written Only
March 10, 2025

My name is Marcia Greig, and I oppose Bill SB 87.

I am a proud Kansan and grandmother to three Kansas public school students.

Kansas' public school system is fair and equitable to all Kansans. We must not change this system that has worked for so many years and will continue to work with proper funding. Funding for education must not be diverted to private schools that can choose who to accept and not to accept based on ability to pay.

Please reject Bill SB 87. Allow Kansas public schools to benefit all Kansas students equitably.

Thank you for your consideration.

Marcia Greig
15234 Hemlock Street
Overland Park, KS 66223

Testimony to the House Committee on Education

March 10, 2025

Richard Grieg

Greigrick@gmail.com

Bill SB 87 I oppose this bill

My name is Richard Greig and I am a concerned grandfather of Blue Valley school district students

I object to funds being diverted to private schools when public school programs such as special education are so underfunded at this time. I am the grandfather of 3 students that have benefitted from the Kansas special education curriculum. I want other Kansans to have that same benefit that my grandchildren enjoyed.

As a proud Kansan I want my tax dollars to be spend on schools that accept all Kansas children and not be directed to private schools that choose who to accept and who to not accept based on their ability to pay. Public education that I benefited from and I suspect most of the Senators and Representatives of Kansas benefited from is fair and equitable to all Kansans. Why are we trying to changes system that has worked for so long and still works when properly funded.

I urge you to reject Bill SB 87 and let our schools benefit all Kansans equally.

Thank you

Richard Greig

15234 Hemlock St

Overland Park Ks 66223

Michelle Sims

From: Jenny <jenny.gunter1@gmail.com>
Sent: Friday, March 7, 2025 12:37 PM
To: House Education
Subject: Senate Bill 87

March 6, 2025

Testimony to the House Education Committee

NAME: Jennifer Gunter

TITLE: Mrs

EMAIL ADDRESS: Jenny.gunter1@gmail.com

BILL NUMBER: SB 87 Education Opportunity Tax Credit

HEARING DATE: Feb. 6, 2025

PROPONENT, OPPONENT, or NEUTRAL: Opponent

ORAL or WRITTEN ONLY TESTIMONY: Written

Our household opposes SB 87, the legislature should not be diverting more of our state general funds to private schools especially since you refuse to fully fund SPED

Thank you,

Jenny Gunter

12704 Cherokee Ln

Leawood, KS 66209

913-208-0073

Testimony to the House Committee on Education**NAME:** Rebecca Gutzmann**TITLE:** Lifelong Kansas Resident**EMAIL ADDRESS:** beccagutzmann@gmail.com**BILL NUMBER:** Bill SB 87**PROPONENT, OPPONENT, or NEUTRAL:** Opponent**ORAL or WRITTEN ONLY TESTIMONY:** Written only**DATE OF HEARING:** March 10, 2025

Chair Estes & Members of the Committee,

I am writing to voice my opposition to bill number SB 87. I have lived in Kansas my entire life and now have two children attending public schools, and I see firsthand the work that our educators put into their jobs. Public education is the great equalizer that makes achieving the American Dream even possible. It creates communities and ensures a better, more educated future workforce.

I am in favor of the original intent behind the voucher program, to help low-income students access better schools, but expanding it as written in SB 87 will cause more harm than good. It will divert more money to private schools when we're already struggling to fund our public schools properly and haven't fully funded special education programs in over a decade.

Unlike public school systems, private schools can be selective in who they accept; they're not required to offer equal access to all. They also have no dedicated oversight or method of accountability. I don't want to see my public tax dollars going to private schools that are not available to everyone, that wall people out, and that undermine the public schools who serve communities across the state.

I ask this committee to vote no on SB 87 and protect our public education system.

Rebecca Gutzmann
Olathe, KS

Testimony to the House Committee on Education

NAME: Kathleen Hance

TITLE: Kansas Citizen, parent, physician

EMAIL ADDRESS: kmachance@gmail.com

BILL NUMBER: Bill SB 87

PROPONENT, OPPONENT, or NEUTRAL: Opponent

ORAL or WRITTEN ONLY TESTIMONY: written

DATE OF HEARING: March 10, 2025

Chair Estes & Members of the Committee,

I am writing to voice my opposition to bill number SB 87.

I have children in the public school system and I want my tax dollars to go towards public schools that include all children. I expect parents who choose 'exclusive' schools that exclude children to pay for it themselves.

Private schools only help themselves, not the community (and medically fragile students). The public schools help everyone (especially special needs and medically fragile students).

Our outstanding public education is one reason why families move to Kansas.

Expanding the Tax Credit Scholarship program will divert more funds that could otherwise be used to improve public education, to subsidize the private choices of some parents and allow donors to avoid paying taxes in Kansas.

The tax credit program allows for tax avoidance, especially for wealthy donors. The Tax Credit Scholarship program, like most voucher programs, is welfare for the wealthy.

Please vote no on bill SB 87

Sincerely,

Kathleen Hance

Kansas resident, parent, taxpayer

Leawood

Testimony to the House Committee on Education

NAME: Lynn Hardy

TITLE: Private citizen on Kansas 40+ years and proud parent of public school graduate

EMAIL: LynnGHardy@gmail.com

BILL: SB 87

Opponent

Written only testimony

DATE OF HEARING: March 10, 2025

Dear Chair Estes and members of the committee,

First, I want to thank you for your service and dedication to Kansas and your diligence in considering what is best for our GREAT STATE. I am writing to voice my opposition to SB 87.

In considering this Bill, I want to express my dissatisfaction because I have a daughter who grew up in KS schools and now serves at a Professor at the University of Texas in the School of Social Work. My daughter and SO MANY THOUSANDS of other young adults have had so much success in life BASED ON their experience in the PUBLIC School System in KS. When I moved to Kansas City from Texas in 1983, I specifically chose to live on the Kansas side of the state line BECAUSE of the schools. My daughter received, I believe, a BETTER, more well-rounded education because she went to PUBLIC SCHOOL. In KS, we do not have mountains, oceans or year-round warm weather to draw people to our state. What we do have is EXCELLENT PUBLIC EDUCATION. PLEASE do not pass Bill SB87. It will put our state in jeopardy in more than one way in the future! Public tax dollars belong with public schools:

- Public tax dollars should remain with our public schools that accept and educate all children and that are accountable to taxpayers.
- Education Tax Credits divert funds that could otherwise be used to improve public education to subsidize the private choices of some parents thus having the same negative impact as a voucher program.
- This bill takes money that could be used to strengthen our public schools that serve all kids and gives it to families who have made a private choice to receive a religious or other non-public education, many who can easily afford that choice
- Instead of providing tax credits to Kansans who choose not to send their kids to public school, the legislature should be using those tax dollars to fully fund special education that is currently underfunded by \$173 million. Private schools are not available to all, private schools get to choose who to accept

- We should not reduce state revenues by providing funding for families to funnel that money to private schools that can pick and choose which children they want to serve.
- Families with children with special needs, disabilities, or those for whom English is not their first language will not benefit from these tax credits as few private schools can accommodate their needs.
- Private schools can choose to admit only the best and brightest students, leaving other children behind. Vouchers like this tax credit program do not provide real choice. Vouchers are welfare for the wealthy
- Families who can already afford the choice to send their kids to private school will benefit greatly, while funding for public schools and other state services pay the price.
- Tax credits for private education are another way for wealthy families to reduce their tax burden and avoid paying their fair share.

Public schools are a public good:

- For many benefiting from these tax credits, especially those with multiple kids, they will receive annual refunds and will contribute nothing towards the public goods in our state that all Kansans benefit from.
- Public schools are a public service and paid for by everyone, regardless of whether they use them or not. Just as we would not give a tax rebate to people who buy books instead of using a public library or who own private vacation homes instead of camping in national parks, the government should not refund private school tuition to parents who choose not to send their children to public schools.
- A strong public education system provides benefits to the entire society, not just the individual students. The potential consequences of diverting public tax dollars to those who choose to homeschool or send their kids to private school undermines the state's ability to fund our public schools, potentially leaving an underfunded public school system.

No oversight or accountability:

- Our tax dollars should not go to private and homeschools that lack oversight, leaving the public uninformed as to whether or not our tax dollars are really being spent to improve the lives of children.
- There are no controls in place to ensure those receiving these tax credits are providing the children with a quality education or any education at all. Kansans expect accountability for how our tax dollars are being used.

Impact on rural areas:

- Rural students (and communities) are harmed as public-school resources are drained and students in rural areas lack little to no private options.

- These tax credits will primarily benefit those in urban areas of our state. Rural taxpayers will end up subsidizing private school tuition for families in metro areas such as Johnson County, Wichita, and Topeka.

- **Will we eventually just CLOSE our rural schools AND COMMUNITIES???**

For so MANY reasons...we must maintain our AMAZING KANSAS PUBLIC SCHOOLS! If not for our present-day children, for the future of our GREAT STATE! PLEASE, I implore you to consider all this information before casting a vote for SB87. And VOTE NO

Thank you for your time and consideration.

Lynn Hardy Kansas Citizen for 40+ years Leawood, KS

Testimony to the House Committee on Education**NAME:** Stephen Hardy**TITLE:** 5th generation Kansan**EMAIL ADDRESS:** shardy2@gmail.com**BILL NUMBER:** Bill SB 87**PROPONENT, OPPONENT, or NEUTRAL:** Opponent**ORAL or WRITTEN ONLY TESTIMONY:** Written Only**DATE OF HEARING:** March 10, 2025

Chair Estes & Members of the Committee,

I am writing to voice my opposition to bill number SB 87. As a proud Kansan, I believe our public education system is one of our state's greatest competitive advantages. Strong public schools not only prepare our children for the future but also attract businesses, drive economic growth, and build thriving communities.

Public education is the cornerstone of a functioning meritocracy—it ensures that every child, regardless of their background, has access to opportunity and the tools to succeed. Diverting public funds to private institutions undermines this principle, weakening the very system that has long been a bedrock of our state's success. Rather than expanding vouchers, I urge you to focus on strengthening our public schools to benefit all Kansas students.

I appreciate your service to our state and hope you will stand with the majority of Kansans who support strong, well-funded public schools by voting no on bill SB87. Thank you for your time and consideration.

Sincerely,

Stephen Hardy

Leawood, KS

Marcel Harmon

Private Citizen and former School Board Member / President (USD 497)

marcelharmon@gmail.com

SB 87 Expanding student eligibility under the tax credit students scholarship program

Opposition Testimony (written only)

For the House Education Committee

Hearing Date: 3/10/2025

Chair Estes and Members of the Committee,

Thank you for allowing me to share my opponent testimony against SB 87. My name is Marcel Harmon, and I am a voter in Douglas County. I am writing today to encourage the committee to vote no on SB 87.

Both of my kids attended public school (USD 497) with the youngest graduating high school in 2023. I'm a former school board member of USD 497. I have volunteered on local and state education committees and task forces for a large portion of my adult life, and as a consultant have spent a significant amount of time in public schools for most of my professional career. My parents were both public school teachers (my mom was also a grade school librarian). I know the value of public education to the state of Kansas and its importance to the vitality of our communities.

I have grouped my opposition points into the following topics.

Expansion of the Tax Credit Scholarship Program:

- Why does the program need to be expanded when there are still hundreds of thousands of students still eligible under the current guidelines who are not utilizing scholarships?
- Expanding the program to private school students will only take opportunities from the very students the Tax Credit Scholarship program was intended to help. *Instead of expanding, accountability should be added to the program to understand why these at-risk students aren't receiving scholarships.*

- Increasing the tax credit to 100%, by providing special tax treatment to the donors of this program, provides a greater incentive to funding private schools versus donating to other very worthy nonprofits. They should all be on an equal playing field relative to tax incentives.
- The current tax credit of 75% already is already a huge benefit to those choosing to funnel their tax dollars to private schools. Expanding the tax credit to 100% *allows these taxpayers, especially the wealthy, to completely avoid paying taxes in the state of Kansas.*

Public tax dollars belong with public schools:

- Public tax dollars should remain with our public schools primarily because a) they accept and educate ALL children (private schools can pick and choose which children they want to serve) and b) they are accountable to the taxpayers. Accountability is a critical part of spending public dollars, as many conservative legislators are fond of pointing out. Private and homeschools lack the oversight necessary to confirm whether or not our tax dollars are really being spent to improve the lives of children.
- Expanding the Tax Credit Scholarship Program will divert even more funds from public education to subsidize private education, have the same negative impact as a voucher program. This diversion of funds harms public education along with the students served by public schools. This can be particularly harmful for our rural communities as their resources are drained, with little to no private options available. Rural taxpayers will end up subsidizing private school tuition for urban families.
- Instead of providing tax credits to Kansans who choose not to send their kids to public school, the legislature should be using those tax dollars to fully fund special education (currently underfunded by \$173 million).
- Families with children with special needs, disabilities, or those for whom English is not their first language will not benefit from this tax credit expansion as few private schools can accommodate their needs. And taking money away from public schools will make it harder for them to adequately meet the needs of these families and their students. This is extremely inequitable, negatively impacting many of those already struggling the most.

Vouchers are welfare for the wealthy:

- Vouchers, tax credit scholarships, etc., take money that could be used to strengthen our public schools that serve all kids and gives it to families who have made a private choice to receive a religious or other non-public education, many who can easily afford that choice. This program already allows for tax avoidance, especially for wealthy donors. Expanding the tax credit to 100% is even more egregious. *The Tax Credit Scholarship program, like most voucher programs, is welfare for the wealthy.*

Public schools are a public good:

- A strong public education system benefits ALL of society, not just the individual students who make use of it. This is because public schools are a public service – a common pool resource – providing good quality education to EVERYONE, regardless of socio-economic status. A strong public education system ensures we have citizenry capable of maintaining our communities and society as a whole. The potential consequences of diverting public tax dollars to those who choose to homeschool or send their kids to private school undermines the state's ability to fund our public schools, potentially leaving an underfunded public school system and putting this critical common pool resource at risk.
- Each successive generation can also be viewed as a common pool resource because the continuity, success, and vitality of our communities, economies, and institutions depends on the success of each generation of students and our ability to educate and prepare them for the world. Because private schools can choose to admit only the best and brightest students, leaving other children behind in the process, they take away from that common pool resource society depends on.

Relevant Sources of Information

The following are some relevant sources of information:

- [State and local experience proves school vouchers are a failed policy that must be opposed: https://www.epi.org/blog/state-and-local-experience-proves-school-vouchers-are-a-failed-policy-that-must-be-opposed-as-voucher-expansion-bills-gain-momentum-look-to-public-school-advocates-for-guidance/](https://www.epi.org/blog/state-and-local-experience-proves-school-vouchers-are-a-failed-policy-that-must-be-opposed-as-voucher-expansion-bills-gain-momentum-look-to-public-school-advocates-for-guidance/)

- [State Policymakers Should Reject K-12 School Voucher Plans:](https://www.cbpp.org/research/state-budget-and-tax/state-policymakers-should-reject-k-12-school-voucher-plans)
<https://www.cbpp.org/research/state-budget-and-tax/state-policymakers-should-reject-k-12-school-voucher-plans>
- [School Vouchers: A Survey of the Economics Literature:](https://www.aeaweb.org/articles?id=10.1257/jel.20150679)
<https://www.aeaweb.org/articles?id=10.1257/jel.20150679>
- [Summary of Research on School Vouchers:](https://education.indiana.edu/research/centers/ceep/education-policy/policy-briefs/2023/research-on-school-vouchers.html)
<https://education.indiana.edu/research/centers/ceep/education-policy/policy-briefs/2023/research-on-school-vouchers.html>
- [Public dollars should fund public schools](https://www.ncpecoalition.org/) (from the National Coalition for Public Education): <https://www.ncpecoalition.org/>
- [Private School Choice: What the Research Says:](https://www.edweek.org/policy-politics/private-school-choice-what-the-research-says/2024/10) <https://www.edweek.org/policy-politics/private-school-choice-what-the-research-says/2024/10>

Once again, I thank you all for reviewing my thoughts on this bill, and I encourage you all to vote no on the passage of SB 87 out of committee.

March 7, 2025

Members of the House Education Committee,

Please vote no on SB 87. Expanding the Tax Credit Scholarship program will divert even more funds that could otherwise be used to improve public education, to subsidize the private choices of some parents and allow donors to avoid paying taxes in Kansas. Focus on fully funding special education. This program allows for tax avoidance, especially for wealthy donors. The Tax Credit Scholarship program, like most voucher programs, is welfare for the wealthy.

Instead of providing tax credits to fund private schools, the legislature should be using those tax dollars to fully fund special education.

Both of my children are in special education and have an IEP for gifted education. I have a fifth grader at Rising Star Elementary in Lenexa and a ninth grader at Shawnee Mission Northwest High School. They both have scored in the 98th to 99th percentile consistently on MAPs tests. My high schooler is in band, honors classes, two school sports, and volunteers with elementary age students through the high school. My fifth grader is also in band and participates in after school clubs. As a single parent I could not pay for all of these activities, let alone private school even with a tax credit scholarship.

As a mental health professional, I know that the risk of self harm and suicide is higher in children who are considered gifted. These are vulnerable years where all kids need a safe, stable environment to grow academically, socially, and emotionally. Public schools have been doing this and will continue to do this for students with a variety of needs. Private schools are not required to provide individualized learning. Private schools do not have space for all Kansas' students but private schools do have the ability to choose who they will admit. By diverting public money

to private organizations, we are supporting a sorting of students and families; we are rewarding, by way of public funds, private entities for sorting people into a class system. We are using money from all Kansan's to create social stratification to benefit a few.

Please allow the educators and the special education program to do the work of serving the people of Kansas by voting against an expansion of the tax credit scholarship program.

Thank you,
Meghan Hemenway
Lenexa, 66215

Testimony to the House Education Committee

NAME: Amy Hill

TITLE: Parent

EMAIL ADDRESS: amykfrost@yahoo.com

BILL NUMBER: Bill SB 87

PROPONENT, OPPONENT, or NEUTRAL: Opponent

ORAL or WRITTEN ONLY TESTIMONY: Written Testimony

DATE OF HEARING: March 10, 2025

Chair Estes & Members of the Committee,

I am writing to voice my opposition to bill number SB 87.

Public tax dollars belong with our public schools supporting all kids in Kansas. 90% of kids in Kansas attend public schools. The lack of oversight around admission practices to private schools and their lack of accountability for education outcomes seems like tax dollars are being paid by all for the benefit of some.

Public schools are expected to meet the needs of all kids in Kansas and public school teachers are doing that. I have three children in Blue Valley schools and they all learn differently and have needed different support and have received that from their teachers. This is why we need to invest in our public schools and not divert funds to private schools.

Studies have shown that students who attend private schools through vouchers do not perform better academically than students who attend public schools. Vouchers also may perpetuate educational inequality. They can benefit more affluent families who are more likely to have the resources to navigate the application process. Parents can choose to send their child to the school of their choice, but public tax dollars should not be used to support private schools.

Kansas legislators should focus their efforts on strengthening our public school system and not diverting tax dollars to private schools. There is a real opportunity for you to choose to fully fund Special Education which would benefit all students.

Kansas has some of the highest education standards in the nation and outstanding teachers who are challenging our kids with classroom learning that encourages critical thinking and hands on learning. These teachers deserve the commitment and support of our representatives. Your efforts should be to support these teachers and making sure we can continue to hire and keep good teachers for children in public schools. If you pass this bill, you will be putting the funding needed to support our teachers and the majority of Kansas kids at risk by giving tax dollars to schools that don't have the same obligations and have no oversight.

I oppose bill SB 87.

Thank you for your consideration.

Amy Hill

Parent of three children in Blue Valley District
Olathe, KS

Testimony to the House Committee on Education**NAME:** Kim Hill**TITLE:** Special Education Teacher, Gifted Education, Shawnee Mission School District**EMAIL ADDRESS:** kimmarinaccihill@gmail.com**BILL NUMBER:** Bill SB 87**PROPONENT, OPPONENT, or NEUTRAL:** Opponent**ORAL or WRITTEN ONLY TESTIMONY:** Written Only**DATE OF HEARING:** March 10, 2025

Chair Estes & Members of the Committee,

I am writing to voice my opposition to bill number SB 87.

The legislature shouldn't be diverting public dollars to private schools when special education is underfunded.

Please vote no on bill SB 87

Kim Hill

Special Education Teacher, Gifted Education, Shawnee Mission School District

Prairie Village



SB 87 Opposition Testimony

House Education Committee

March 10, 2025

Ron Hobert

rhobert@aftks.org

President, AFT Kansas

Chair Estes and Members of the Committee:

I am in strong opposition to all legislation, especially SB 87 that takes away funding from Kansas public schools. Voucher, school choice, tax credits expansions have failed nationwide-the data has not changed. Research to support the claim in Arizona and Florida that vouchers are not only disastrous for the educational system, but also very costly to the state budgets and also violate religious freedom As a 35-year educator and the state president of American Federation of Teachers Kansas, I firmly believe public dollars belong with public schools because education is a fundamental right, not a privilege for the wealthy.

In recent years, a push to divert public dollars to private schools has intensified across the country through vouchers. There are insidious schemes that provide lucrative tax credits for donors that fund scholarships to private schools. In Kansas, vouchers do not support our rural schools and will ultimately hurt Kansas working families. Many times the school of a small community is the center of all activity and could be the largest employer of the county.

A free public education for all is perhaps the singular defining virtue of our American society, and vouchers pose a real threat, not just to the soul of public education, but to the very existence of public education itself. American public education is the foundation of our democracy where all children are accepted, regardless of their gender, race, sexual orientation, religion, disability or economic status.

1. Voucher Cost [Private School Voucher Costs Are Out of Control — National Coalition for Public Education \(NCPE\)](#)
2. Religious Freedom [Violate Religious Freedom — National Coalition for Public Education \(NCPE\)](#)

AFT-Kansas

1300 SW Topeka Blvd. · Topeka, KS 66612 · 785-235-0262
Mailing Address · PO Box 618 · Mission, KS 66201

3. Rural America [Don't Work in Rural Areas — National Coalition for Public Education \(NCPE\)](#)

I have mentioned a few of the many reasons why a voucher, tax credit or an education savings account would be horrible for Kansas public schools, the Kansas taxpayer, and for the state budget. There are far too many states experiencing the negative effects of a voucher program. Just to the north of us, Nebraska voters overwhelmingly said “NO!” to a state voucher system.

The system as proposed in SB 87 is wrong for Kansas. It’s wrong for our Kansas students, it’s wrong for the Kansas taxpayers, and it’s wrong for our Kansas communities. AFT Kansas stands in strong opposition to any type of voucher movement and respectfully requests this bill not be advanced.

Ron Hobert

AFT Kansas President

AFT-Kansas

1300 SW Topeka Blvd. · Topeka, KS 66612 · 785-235-0262
Mailing Address · PO Box 618 · Mission, KS 66201

NAME: Veronica Holtz
TITLE: Kansas citizen, Andover School District Parent
EMAIL ADDRESS: veronicleeholtz@gmail.com
BILL NUMBER: Bill SB87
DATE OF HEARING: March 10, 2025
PROPONENT, OPPONENT, or NEUTRAL: Opponent
ORAL or WRITTEN ONLY TESTIMONY: WRITTEN ONLY
DATE OF HEARING: March 7, 2025

Chair Estes & Members of the Committee,

I am writing to voice my opposition to bill number SB 87. As an Andover Public School parent and a private school alumnus, I am adamant that tax dollars stay with our public institutions.

I understand how school vouchers sound like a great opportunity for Kansas students, but without proper limitations set within the program, they will not achieve their proposed benefits. Any economist can tell you what happens when you give a set of consumers an injection of funds, prices go up. Just ask parents in North Carolina. So now families who have always paid for private schools will continue paying basically the same, but public school dollars will be flowing to private institutions, many of which are affiliated with religious organizations. This flies in the face of separation of church and state.

Public schools are required to accept and accommodate all students within their district. Private schools do not have this same requirement. This means tax dollars would be funding institutions that aren't available to all. Also, what about all the children who do not live near any private schools, but their local school is being drained of funds at their expense

Again, I'm asking you to please vote NO on SB 87. It is not good for Kansas kids!

Veronica Holtz
Kansas Citizen and parent of two children in Andover Public Schools
Wichita, KS

Testimony to the House Committee on Education

NAME: Payam Honargohar

TITLE: Parent in 512 School district

EMAIL ADDRESS: Payam@pvmtg.com

BILL NUMBER: Bill SB 87

PROPONENT, OPPONENT, or NEUTRAL: Opponent

ORAL or WRITTEN ONLY TESTIMONY: Written Only Testimony

DATE OF HEARING: March 10, 2025

Chair Estes & Members of the Committee,

Thank you for the opportunity to share my opposition to bill SB 87.

I ask that you vote no on this bill. Public education is already underfunded in our state. We need more funding, not less. Private schools offer tuition assistance to those families that cannot afford to send their children to the school of their choice. The fact that this bill does not have any income limits on tax credits should require a full stop. Even if there were income limits, I would oppose this bill. Sending your child to a private school is a choice. If a family makes that choice, then they need to take on the financial responsibility that goes with that choice. Public transportation is available to me, but I choose to drive my own car. That choice has financial consequences which I accept. I do not expect the taxpayers to give me a refund because I do not wish to take public transportation.

I ask that you vote no on this bill in any form.

Thank you,

Payam Honargohar

Payam@pvmtg.com

Shawnee, KS 66216



900 S.W. Jackson Street, Suite 600
Topeka, Kansas 66612-1212
(785) 296-3203
www.ksde.gov

Danny Zeck
District 1

Melanie Haas
District 2

Michelle Dombrosky
District 3

Connie O'Brien
District 4

Cathy Hopkins
District 5

Beryl New
District 6

Dennis Hershberger
District 7

Betty J. Arnold
District 8

Jim Porter
District 9

Debby Potter
District 10

3/10/2025

Opponent Testimony for Senate Bill 87

House Committee on Education

Cathy Hopkins and Danny Zeck, Liaisons

Kansas State Board of Education

Chair Estes and members of the Committee,

Thank you for the opportunity to provide opponent testimony regarding Senate Bill 87 on behalf of the State Board of Education. The State Board of Education voted to prioritize only using public funds for public schools in the Board's 2025 Legislative Priorities. Senate Bill 87 is counter to this priority by providing funding that would otherwise be available for public schools to families that choose to enroll their children in private schools.

Thank you for your thoughtful consideration of our testimony,

Cathy Hopkins

Danny Zeck

Kansas leads the world in the success of each student.

NAME: Thomas Hubler

TITLE: Kansas Citizen, parent

EMAIL ADDRESS: thad.hubler@gmail.com

BILL NUMBER: Bill SB 87

PROPONENT, OPPONENT, or NEUTRAL: Opponent

ORAL or WRITTEN ONLY TESTIMONY: written

DATE OF HEARING: March 10, 2025

Chair Estes & Members of the Committee,

I am writing to voice my opposition to bill number SB 87.

- Expanding the Tax Credit Scholarship program will divert even more funds that could otherwise be used to improve public education, to subsidize the private choices of some parents and allow donors to avoid paying taxes in Kansas. Focus on fully funding special education.
- This program allows for tax avoidance, especially for wealthy donors. The Tax Credit Scholarship program, like most voucher programs, is welfare for the wealthy.
- Public tax dollars should remain with our public schools that accept and educate all children and that provide oversight for our tax dollars. We should not be expanding this program that already funnels tax payer dollars to private schools that lack oversight and are allowed to discriminate in admissions.
- This bill takes money that could be used to strengthen our public schools that serve all kids and gives it to families who have made a personal choice to receive a religious or other non-public education.
- **Instead of providing tax credits to fund private schools, the legislature should be using those tax dollars to fully fund special education.**

- We should not be reducing state revenues by providing tax credits that funnel money to private schools that can pick and choose which children they want to serve.
- Private schools can choose to admit only the best and brightest students, leaving other children behind.
- Expanding the program provides and even larger pool of students for private schools to choose from, making it even less likely that the low income, at-risk kids this program was intended for will be chosen.
- Our tax dollars should not go to private schools that lack oversight, leaving the public uninformed as to whether or not our tax dollars are really being spent to improve the lives of children.
- There are no controls in place to ensure eligible at-risk students who apply for a scholarship are granted one, as private schools are allowed to set their own admission standards. And there are no controls in place to ensure those who do receive scholarships receive a quality education. Kansans expect accountability for our tax dollars.
- Rural students (and communities) are harmed as public school resources are drained and students in rural areas lack little to no private options.
- The Tax Credit Scholarship program primarily benefits those in urban areas of our state. Rural taxpayers will end up subsidizing private school tuition for families in metro areas such as Johnson County, Wichita, and Topeka.

Please vote no on bill SB 87

Thomas Hubler

22829 W 44th St

Shawnee KS, 66226

Dear House Committee on Education committee members,

VOTE NO on SB87

Following is a review we conducted of the Kansas Tax Credit for Low Income Scholarship Program (TCLISSP).

Afterwards we had the following questions:

How is the TCLISSP truly an empowerment of parents to provide their child with a nonpublic education? Most participating schools meet the same accreditation requirements as the public schools they purport to be different from. Even those not accredited by the State of Kansas are accredited by national and international organizations that require much the same as the State of Kansas. How is this giving kids a “fighting chance”?

How have private and parochial schools already become dependent on a government funding mechanism via the TCLISSP?

Does it really meet the true definition of “neighbors just helping neighbors”?

If “school choice” is not truly resulting in something different than a public education, then what exactly is being achieved by designing tax code manipulations and funding?

We have Kansans referring to the Kansas Tax Credit for Low Income Scholarship Program (TCLISSP) as “private” funding for nonpublic schools. That these are “private scholarships.” <https://www.edchoice.org/school-choice/programs/kansas-tax-credit-for-low-income-students-scholarship-program/>

But, are these REALLY private?

And, why are Christian religious organizations the ones by and large taking advantage of this program?

- Has this school choice program resulted in participating parochial schools being unique, or are participating parochial schools actually very much like the public schools?
- Is religious liberty compromised when religious organizations seek to be included in government financial schemes?

Historically, when one has heard the word “private” as in private business, private property, private education, etc., the words “government,” “government tax breaks,” “government regulations,” etc. do not come to mind.

Definitions of “private” include: Secluded from the sight, presence, or intrusion of others. Not known or intended to be known publicly. Preferring to keep personal affairs to oneself.

You get the picture.

The notion of a privately funded, owned, designed anything invokes thoughts of an individual personally funding something from his own resources, without the involvement, oversight, or even knowledge of anything having to do with the “government.”

Yet, apparently, we live at a time when something can still be termed/deemed “private” that is a mechanism of government, and that all the commensurate IRS forms, government definitions and requirements, government department reporting, auditing, etc. of “private” donations and “private” scholarships to kids is “PRIVATE.”

The promoters of Kansas’ TCLISSP – all the “conservative” Republicans who voted to pass it in 2014 and have voted repeatedly to expand it since, as well as “conservative” lobby organizations – refer to the TCLISSP as a “privately funded scholarship program.” Private?

<https://www.ksde.gov/Agency/Fiscal-and-Administrative-Services/School-Finance/Tax-Credit-for-Low-Income-Students-Scholarship-Program>

- Tax credits via a government tax form and government tax agencies
- Scholarship granting organizations (SGOs) as defined by the government
- Students as deemed eligible by the government
- Qualifying schools as deemed by the government
- Regulations by the government
- Reporting to, by, and between government agencies

Does something private or privately funded involve any of these things?

A look at the TCLISSP at the above link and on the KSDE website provides a whole lot of GOVERNMENT and CONTROL.

In addition to all the mechanisms of the TCLISSP, what is the actual impact on the participating schools, and most importantly the students that attend? Are they offering and getting an actual education, unique and different from the public schools?

Let's take a look at a private school that participates in the TCLISSP, Central Christian School in Hutchinson, KS. The superintendent of the school, John Walker, submitted testimony in support of a school choice tax credit bill (SB75) being considered by the Kansas legislature. Is this school different from a public school?

- It's accreditations and affiliations are strongly Common Core, believe it or not.
 - The school is fully accredited by ACSI. (The "I" is for International.) (Mr. Walker also serves as the KS representative for **all** Kansas schools accredited by ACSI.)
 - ACSI (Association of Christian Schools International) has long been aligned and partnered with CCSS (Common Core) publishers, assessment providers, etc.
 - The superintendent also serves on the board of directors of KAIRS (KS Association of Independent and Religious Schools).
 - KAIRS is affiliated with ACSI, CAPE (Council for American Private Education).
 - CAPE is also aligned with the CCSS.
 - KAIRS accrediting bodies include AdvancED, KSDE, and ACSI.
 - AdvancED/Measured Progress is now Cognia. CCSI accreditation and assessments. Heavily data driven.
 - Looking at KAIRS administrator and teacher conference offerings, you will be hard pressed to find anything different from what you would find for public schools.
- The school participates in KEEP (Kansas Education Enrichment Program)
 - A program funded with federal ARPA monies in response to Covid.
- The school has expanded its preschool and child care programming with several hundreds of thousands of dollars from:
 - A grant from the Reno City Child Care Task Force, and
 - The Kansas Child Care Accelerator Grant.

Already the CCSS alignments and connections via ACSI, KAIRS, AdvancED/Cognia, as well as the funding via government "opportunities" in addition to the participation in the TCLISSP are not giving us the sense that the school is much different from a public school.

Academically, the school provides its intention is to offer a Christ-centered education to develop a biblical worldview in students. It does not provide the what resources it uses for academic offerings, only stating that, "Most, but not all, of our curriculum is from biblical worldview publishers." The school does participate in MAP testing, the KBOR (KS Board of Regents) Scholar's Curriculum, and dual credit courses.

Taking the entire list of participating qualified schools on KSDE's website, we found that only 18 out of 125 were not accredited by the State of Kansas. Of the 18, ten were accredited by ACSI.

Again

The TCLISSP is a tax credit scholarship program. It is being stated that it is "not a government ... program, but neighbors helping another neighbor's children" likening the TCLISSP to doing something solely between two neighbors. That is a complete falsehood. These "scholarships" in this program are via a tax mechanism, and involve IRS tax forms, the Dept of Rev, the Dept of Ed, and a law (that has been continuously amended over the years since its initial passage) that defines "eligible" students and "qualifying" schools, government reporting, etc.

The "scholarships" awarded from this program involve family/student eligibility requirements (as mandated by the government law) and school qualifying requirements (as mandated by the government law). This, again, is not a simple "neighbor helping neighbor" transaction.

In the 1983, Tuition Tax Credit publication by Barbara Morris, she the following regarding "What is a Tuition Tax Credit?"

Basically, a tuition tax credit (TTC) is a "gift" from the federal government. This "gift" is created by amendment of the Internal Revenue Code to allow a federal income tax credit for tuition.

It is a "gift" that can only be accepted through filing an income tax return. Thus, this "gift" is allowed by the Internal Revenue Service and therefore, is subject to the same IRS scrutiny as any other item on the return.

It means a tuition tax credit is a lot more than a simple "gift" to assist in the education of children. The law that makes the "gift" possible also includes a few "strings," which may be good or bad, depending on the intent.

Even though the current legislation is carefully worded, the principal concern remains that once it becomes law, it can be amended in future years to serve a purpose far removed from the original intent. What is a "gift" today could become an uncontrollable monster tomorrow.

For the cruel truth is that what the federal government gives (allows), it can take away, and in the process, much more can be taken with it than was ever thought possible.

Sound familiar?

This is not simply a “scholarship,” as it is being deceptively re-named. It IS a “tax credit” program. It is a “government gift,” not private funding.

Sincerely,
Lisa Huesers

Testimony to the House Committee on Education

NAME: Katherine Humphrey

TITLE: MSN, RN, CEN

EMAIL ADDRESS: kckatx4@yahoo.com

BILL NUMBER: Bill SB 87

PROPONENT, OPPONENT, or NEUTRAL: Opponent

ORAL or WRITTEN ONLY TESTIMONY: Written only

DATE OF HEARING: March 10, 2025

Chair Estes & Members of the Committee,

I am writing to voice my opposition to bill number SB 87. I have two children who continue to attend and adult children who grew within in the public school system and are now making their way in the world. They all are doing very well and the education they received would not have been possible without the funding that our public taxes provide. Expanding the Tax Credit Scholarship program will divert even more funds that could otherwise be used to improve public education, just to subsidize the private choices of a small minority of parents and allow donors to avoid paying taxes in Kansas.

In addition to this, the needs of our special education students are vital to the overall well-being of our communities and this bill will prevent our special education population from being fully funded.

This program allows for tax avoidance, especially for wealthy donors. The Tax Credit Scholarship program, like most voucher programs, is welfare for the wealthy. Private schools are under no obligation to admit low-income students under this bill and in many cases in the rural setting private school is not an option. Rural communities are already stretched financially and taking public funds will harm a great many parts of the state dependent on these funds only to benefit a few wealthy locations that already have the means to pay for private school. I grew up in Morton County and there is no availability to even have the option for private school, yet districts where I was educated will lose funds, while continuing to gain children.

Finally, there are no controls in place to ensure eligible at-risk students who apply for a scholarship are granted one, as private schools are allowed to set their own admission standards. There are no controls in place to ensure those who will receive scholarships receive a quality education. Our tax dollars should not go to private schools that lack oversight, leaving the public uninformed as to whether our tax dollars are really being spent to improve the lives of children. Kansans expect accountability for our tax dollars.

I again ask you to vote NO in opposition of Senate Bill 87.

Thank you,

Katherine Humphrey

Paola, Kansas

Testimony to the House Committee on Education

NAME: Faith Jacobsen

TITLE: Kansas citizen, public school parent, education professional

EMAIL ADDRESS: fejacobsen@gmail.com

BILL NUMBER: Bill SB 87

PROPONENT, OPPONENT, or NEUTRAL: Opponent

ORAL or WRITTEN ONLY TESTIMONY: Written Only

DATE OF HEARING: March 10, 2025

Chair Estes & Members of the Committee,

I am writing to voice my opposition to bill number SB 87.

I am a parent who educates my elementary aged children through Maize Virtual school in KS. I am also an educator at Johnson County Community College, so I understand the value of an educated public. While I am clearly okay with educational choice and educating my kids in non-traditional ways, I do not believe that vouchers are a good idea for Kansas.

It is non-sensical that our state government, which has not fully funded SPED education in many years, is considering diverting even more public school funds away from our public schools. Our special education students need this money more than private schools do.

My public school taxes should NOT be going to fund private schools that have **no oversight, no accountability**, and can *choose* to admit any students that they want. Public tax dollars should only be used to educate ALL Kansans – not just the gifted and the wealthy.

The tax credit scholarship program hurts rural communities who are already getting less tax dollars for their schools, by draining more resources from them when there are also no private options for them to attend. All Kansans deserve good, quality public schools. Our tax dollars belong in public schools – not private schools.

Please vote NO on this SB 87.

Faith Jacobsen
Olathe, KS

Opponent, Written Only Testimony on SB 87

For the House Education Committee

March 10, 2025

Gail Jamison

Kansas Citizen

Chair Estes and Members of the Committee, thank you for the opportunity to provide written testimony in opposition to SB 87. As a former non-partisan elected board of education representative for the USD 265 School District, I have been actively involved in the education of students for the Goddard District. I continue to volunteer in my community to support our district in the mission to educate all students for lifelong success.

I oppose SB 87 as it proposes to EXPAND the tax credit scholarship voucher program that exists and diverts public tax dollars to private schools and other “schools” which lack oversight and opt to “choose” which students they accept. The program was originally intended to address at risk low, income students. Those guardrails have fallen off of the program’s original intent. The expansion and in the increase in the program cap is at the detriment of public school children across Kansas.

Public education is a right supported by the Kansas Constitution and funding is provided by all citizens as a civic responsibility for living in this state. Citizens are not entitled to tax credits because they no longer use services.

I see very minimal details about accountability processes and procedures with the proposal. Without strict accountability and enforcement oversight, this will allow for abuse to occur, which harms all of us as taxpayers in the state.

Please be mindful of the responsibility to the majority of children who are educated in public schools, supported by all taxpayers of this state. Diverting money away from families who choose and can pay for private education at the expense of the public-school children is not responsible legislation.

I urge the committee members to oppose SB 87.

Thank you for your consideration.

Gail Jamison

Testimony to the House Committee on Education

NAME: Lynda King

TITLE: Public Elementary School Special Education Teacher (K-6), Parent of Two Public School Students, Kansas Citizen, Spouse of a Public High School Educator

EMAIL ADDRESS: LCKATIEKING@gmail.com

BILL NUMBER: Bill SB 87

PROPONENT, OPPONENT, or NEUTRAL: Opponent

ORAL or WRITTEN ONLY TESTIMONY: Written Only

DATE OF HEARING: March 10, 2025

Chair Estes & Members of the Committee,

I am writing to voice my opposition to bill number SB 87.

Thank you for your dedicated service to our great state of Kansas! I truly appreciate the opportunity to watch the education-focused committee meetings online each year. They provide valuable insights that help me engage in meaningful discussions with my colleagues and the constituents you so often cite as the driving force behind your service.

It has been brought to my attention that SB 87 will expand the Tax Credit Scholarship voucher program that already exists in Kansas. Like other voucher programs, this program diverts public tax dollars to private schools that lack oversight and are allowed to deny admission for any number of reasons. I have personally worked with students having special needs that have been asked to leave a private institution and sent into the public school system instead where their needs could be better met. The biggest problem with that is special education in the public schools are not being fully funded.

There are still plenty of students under the current guidelines who are eligible for the Tax Credit Scholarship program, including 233,000 free and reduced lunch students (at-risk qualifier). There is no need to expand. In fact, expanding the program to additional students without income limits will just take limited spots from the low income, at-risk students the scholarship program was intended to help.

While I recognize the benefits of school choice, I do not agree with offering tax credits to families who can already afford private education. The goal of education policy should be to ensure every child has access to quality schooling, not to provide financial perks for families who can afford private options. If school choice is meant to create equal opportunity, then tax credits should not disproportionately benefit wealthy families.

Again, I am writing to urge you to vote no on bill SB 87!!!

Lynda King

Public Elementary School Special Education Teacher (K-6), Parent of Two Public School Students,
Kansas Citizen, Spouse of a Public High School Educator
City of Shawnee

Testimony to the House Committee on Education

NAME: Krissy Kline

TITLE: Kansas Citizen and parent

EMAIL ADDRESS: krissyklinern@gmail.com

BILL NUMBER: Bill SB 87

PROPONENT, OPPONENT, or NEUTRAL: Opponent

ORAL or WRITTEN ONLY TESTIMONY: written only

DATE OF HEARING: March 10, 2025

Chair Estes & Members of the Committee,

I am writing to voice my opposition to bill number SB 87.

I currently have an 11-year-old daughter who is in the 6th grade. She has attended a public school since kindergarten. I have watched how much she has grown through the public school system over the last 7 years and what the teachers and staff have done for my daughter and so many other students is truly amazing. These people dedicate their time and give their heart to these students in order to help the students have a successful future. I have seen personally how hard the teachers work and also how limited their resources are. There is a constant need for donations of items to do special projects in classrooms. These items are essential because it is proven that kids learn best with active hands on projects. My daughter currently has an IEP and the teachers have been critical and helping her and so many other students and friends to maximize their abilities. This is where tax payer money should be going is to help public school and especially special education.

Expanding the tax credit will divert funds away from public schools. The money should be going to fully fund special education and other public school needs. There often is not enough support staff like paras and special education teachers to help students with special needs. These students are then not getting what they need to be successful and also taking away the ability of other students to focus. If these students were given the resources to be successful the entire class and teacher benefit.

Tax payer money should be going to public education, not to private schools where there are limited rules and guidelines. Private schools can pick and choose who is admitted and can give scholarships to families that truly do not need assistance. Tax payer dollars should go to public where the most people benefit, not to private schools that some people choose to attend. Funneling tax dollars to private schools also takes money away from rural areas, because the overall money to schools is down and in these rural areas there not private school options. So these students suffer from the decrease in school funding.

On behalf of the children in Kansas please vote not NO on Bill SB87.

Sincerely ,
Krissy Kline

Testimony to the House Committee on Education

NAME: Vicki Kohl

TITLE: Kansas Citizen

EMAIL ADDRESS: vmkohl54@gmail.com

BILL NUMBER: Bill SB 87

PROPONENT, OPPONENT, or NEUTRAL: Opponent

ORAL or WRITTEN ONLY TESTIMONY: Written

DATE OF HEARING: March 10, 2025

Chair Estes & Members of the Committee,

I am writing to voice my opposition to bill number SB 87.

This program has the same pitfalls as any other voucher scheme as it essentially diverts **public** tax dollars to private schools that lack oversight and are allowed to discriminate in admissions. The state government should not allow such lack of oversight and discrimination in any school which accepts public tax dollars, whether directly from taxes or, in this case, from a diversion of public tax dollars.

Additionally, it is a lucrative tax avoidance scheme that is especially beneficial to corporations and wealthy donors. Allowing such entities to reduce their taxes to benefit private schools should not be allowed.

Plenty of students under the current guidelines are still eligible for the Tax Credit Scholarship program. There is no need to expand. In fact, expanding the program to private school students will just take limited spots from at-risk students who supposedly were the ones in need.

In 2023, only 1,340 students were participating despite 230,000 public school students being eligible. There were not significant changes to these numbers in 2024.

Because there is no data or accountability within the Tax Credit Scholarship program, we don't know if eligible students:

- applied to a private school and were denied admission because of their religion
- applied to private school but couldn't pass academic admission criteria
- live in one of the 60+ counties in Kansas where there are no private school options
- have special needs that private schools aren't required to accommodate
- are happy with their public schools and thus there is no real need for this voucher program

These voucher programs aren't available to all. **Most importantly**, public dollars belong to our public schools that accept and educate all children. Diverting our state general funds to private schools undermines public education funding.

Please vote no on bill SB 87.

Vicki Kohl

Kansas Citizen

Olathe

Testimony to the House Committee on Education

NAME: Jeanne Koontz

TITLE: Kansas citizen

EMAIL ADDRESS: koontz.jeanne@gmail.com

BILL NUMBER: Bill SB 87

PROPONENT, OPPONENT, or NEUTRAL: Opponent

ORAL or WRITTEN ONLY TESTIMONY: Written Only

DATE OF HEARING: March 10, 2025

Dear Chair Estes & Members of the Committee,

Thank you for your service on this committee working to ensure all Kansas kids have access to a great education. I am writing to voice my opposition to bill number SB 87.

I am currently a parent of two children who attend school in the Hutchinson School District and receive Special Education services for Gifted. Public schools are vital to our communities:

- They help us have an educated society which ensures a qualified workforce.
- They provide education for all.
- They provide a space for kids to encounter and experience people from different cultures, different socio-economic backgrounds, different races, and different abilities. I believe this leads to a more welcoming and compassionate society.

This bill takes money that could be used to strengthen our public schools that serve all kids and gives it to families who have made a private choice to receive a religious or other non-public education, many who can easily afford that choice. In the rural parts of our state, including Hutchinson, there are no private school choices outside of religious schools. Instead of providing tax credits to Kansans choosing not to send their kids to public school, the legislature should be using those tax dollars to fully fund special education that is currently underfunded by \$173 million.

I implore you to protect public schools and vote no on SB 87.

Jeanne Koontz

Hutchinson

Testimony to the House Committee on Education

NAME: Alicia Koranda

TITLE: Kansas Citizen & Parent

EMAIL ADDRESS: aliciakoranda@gmail.com

BILL NUMBER: Bill SB 87

PROPONENT, OPPONENT, or NEUTRAL: Opponent

ORAL or WRITTEN ONLY TESTIMONY: Written testimony

DATE OF HEARING: March 10, 2025

Chair Estes & Members of the Committee,

I am compelled to express my strong opposition to Bill SB 87, which seeks to allocate public funds to private schools while our special education system remains critically underfunded. This proposed bill is not just a misallocation of resources; it is detrimental to the most vulnerable members of our community—our children with special needs.

Given the likelihood of impending cuts to federal funding for education, we cannot afford to divert essential public dollars from our struggling public schools. Instead of investing in private institutions, we must prioritize the needs of students who require specialized support. Every child deserves a high-quality education, and this bill undermines that fundamental principle.

The consequences of this legislation will detrimentally impact the future of our children and their education. We must commit to ensuring that all our students have access to the resources they need to thrive in their learning environments.

I urge you to advocate for the rights and needs of our children by opposing Bill SB 87.

Sincerely,

/s/ Alicia Koranda
Prairie Village, Kansas



8500 Santa Fe Drive
Overland Park, Kansas 66212
www.opkansas.org

Date: March 10, 2025
To: Chairwoman Estes and the House Committee on Education
From: City of Overland Park
Re: SB87 – Opposition (Written)

Thank you for allowing the City of Overland Park to submit testimony in opposition to **SB87**.

SB87 would increase the current cap on tax credits provided under the Tax Credit for Low Income Students Scholarship (TCLISS) from ten million dollars (\$10,000,000) to fifteen million dollars (\$15,000,000). Private (non-public) schools are “Qualified Schools” under the TCLISS and receive such tax credits from the State of Kansas under this program.

The City of Overland Park opposes the use of public tax funds to subsidize private education. As such, the City of Overland Park opposes the increase in funding of the TCLISS, which is an increase of public funding of private education.

The City of Overland Park advocates for and would propose in the alternative to SB87 an increase in funding for public K-12 education and special education programs, rather than the State of Kansas subsidizing private education.

Thank you for allowing the City to submit testimony in opposition to **SB87**. We respectfully request that the Committee not advance this legislation to the full House.

Michael Koss - Attorney

Testimony to the House Committee on Education

NAME: Erika Kraus

TITLE: Kansas resident and citizen, parent

EMAIL ADDRESS: erika.kraus@gmail.com

BILL NUMBER: Bill SB 87

PROPONENT, OPPONENT, or NEUTRAL: Opponent

ORAL or WRITTEN ONLY TESTIMONY: written only

DATE OF HEARING: March 10, 2025

Chair Estes & Members of the Committee,

I am writing to voice my opposition to bill number SB 87.

I am a parent of two school-aged children who attend public school in Gardner, Kansas. I am so grateful for and impressed with the resources available in this school district. We participate in as many school activities as is possible.

We are specially situated as a middle-income family in Johnson County, a rapidly growing community with a secure district income base that can support much of the needs (but not all!) of the students in this district.

I recognize that not all Kansans have that benefit. I grew up in public school in Osage County, where the county population is smaller than the city of Gardner. I was able to achieve academically with dedicated teachers and supportive parents.

Public schools are the lifeblood of small communities. Fully funding them gives every Kansan opportunity to achieve. And for those families who have special needs, education opportunities are a pro-life action.

My tax dollars should be used to equalize opportunity for Kansans across the state, and not as a subsidy for wealthy corporations' and individuals' donations to private schools.

Fund public schools. Fund special education.

Please vote no on SB 87 for the benefit of rural, low-income, and special needs lives.

Erika B. Kraus, PhD

Gardner, Kansas, 66030