



**Judith Deedy on behalf of
Game On for Kansas Schools
jgdeedy@gmail.com
Opponent Testimony
HB 2468**

**AN ACT concerning education; relating to federal tax credits for contributions to scholarship granting organizations; electing to participate in the federal tax credit for individual contributions to scholarship granting organizations; relating to the tax credit for low income students scholarship program; increasing the aggregate tax credit limit
In the House Education Committee
January 21, 2026**

Chair Estes, members of the committee, thank you for the opportunity to testify in opposition to HB 2468 on behalf of Game On for Kansas Schools, a grassroots public education advocacy organization. We oppose HB 2468's opting in to the federal tax credit program and its increase in the aggregate credit limit.

Kansas should not participate in the federal tax credit scholarship program.

Evidence from states with larger voucher programs than Kansas continues to show that voucher programs, especially as they grow, are largely used by students already in private school, end up diverting funds from public schools, discriminate against vulnerable students and lead to reduced academic achievement. The federal tax credit scholarship program has emerged at a time when the federal government is pulling back on its support for public education and falling further behind in its funding of special education (which is provided by public schools). All tax credits result in a reduction of revenue. We believe if the federal government has funding to spare, it should direct that funding to the public schools that continue to admit all students, rather than those that can deny admission for students.

Here are a couple of additional points about the federal program.

- It is a 100% tax credit, and tax credits are tax avoidance, not charity.

- The income cap for recipients of the federal program is 300% of their area's median income. The median income in Johnson County for 2023 was \$107,000 so families in that community making up to \$321,000 would be eligible to receive federal tax dollars under this program. That is not an appropriate use of government funds.
- When income levels for recipients are high, uptake by needier students is lower as private schools opt to take higher income students with fewer needs.

We oppose doubling and tripling the cap on the Kansas tax credit scholarship program.

First, we cannot ignore that use of the Kansas voucher program rose dramatically as the income cap was lifted to 250% of the federal poverty level, which is over \$80,000 for a family of 4 and over \$94,000 for a family of 5, while the median Kansas income is a little under \$70,000. In 2023, there were over 230,000 eligible students who were not using the Kansas voucher program, but rather than focus on addressing that issue for the neediest students, they expanded eligibility to higher income levels, and utilization has increased.

Second, while we often hear the claim that these programs don't take funding from public schools, doubling and tripling the program cap would lead to up to \$30,000,000 less revenue for the state. Public schools are spending large sums of their general funding to make up for lagging special education funding, but we are told our state cannot afford to keep up. We should not divert funding to private schools until we have fully funded special education.

Third, despite annual attempts to expand this program in terms of funding and eligibility, fundamental concerns about it have not been addressed.

This program puts students at risk.

In addition to failing to tailor this program to its stated goals, there have been no successful attempts to add provisions to ensure that our most vulnerable students get an adequate education. The voucher/tax credit scholarship experiment has been underway for decades in other cities and states, and research shows that these programs lead to **significant decreases in student performance**. There is also substantial research documenting ways in which private schools utilizing vouchers in other states have demonstrated a lack of oversight, higher attrition rates, fiscal mismanagement, fraud and a lack of adequate academic services. Recent research shows that voucher programs

cause Hurricane Katrina and COVID sized learning losses. As taxpayers and parents, we find the complete lack of oversight in this program troubling. This bill could but does not

- Require schools be accredited under KESA
- Require schools to have legitimate curriculum
- Require schools to have adequate and safe facilities
- Require schools to include music, art, or physical education
- Require schools to provide lunch or transportation
- Prohibit discrimination by schools
- Require schools to participate in state testing
- Require schools to track or report academic progress of students using the program
- Require schools to publicly report their finances and curricula.

Voucher advocates sometimes claim that there is no need for oversight because parents won't leave their children in an inadequate private school. Voucher programs in other states show us that is not the case. The reality is that parents often lack information needed to make informed choices, and the Kansas program does not require the collection or reporting of that information. Parents who find their voucher school inadequate also might want to avoid the trauma of moving schools again. (Research shows that changing schools is, in fact, a traumatic experience for students.) They also might choose a school for reasons other than academics. These choices become more problematic when that choice is being funded by public tax dollars. Under the Kansas program, a student could use a tax credit scholarship to leave a high-performing public school and pay tuition to a lower-performing private school. Tax credits should not be used for such purposes. School choice exists in Kansas, but public subsidies should not be used for inferior educational options.

This bill hands over public tax dollars without limiting “school” choice

We believe schools receiving public funds should accept and retain all students who apply, but this bill does nothing to curb “school” choice. The schools get to choose their students. The recently-passed open enrollment legislation states, “A school district shall not accept or deny a nonresident student transfer based on ethnicity, national origin, gender, income level, disabling condition, proficiency in the English language, measure of achievement, aptitude or athletic ability.” That same language has never been added to the tax credit scholarship program.

We were given a typical application for a current Qualified Participating School. It requires

- Baptismal and First Communion Certificate
- last report card
- IEP/ILP documentation
- number of years family has belonged to parish and degree of participation in the Stewardship Way of Life
- successful completion by the student of a screening assessment.

The application notes that submission of documents does not guarantee admission, that in submitting an application the parents agree to the school's testing procedures and explicitly states the school reserves the right to refuse admittance to any student whose academic needs and behavioral needs are greater than the school can accommodate.

On Monday, January 30th, 2023 the K-12 Education Budget Committee heard from a conferee representing a private school in Wichita who stated that his school does not accept students more than one or two levels behind in reading. Additionally, in a hearing on a similar bill in a prior session, one of the conferees admitted that the private schools he worked with counseled out high school students who were not academically successful. They send those students back to the public schools. As private schools, they have the right to recruit athletes, to choose not to accept students who don't have the same religious beliefs or academic backgrounds as their other students, and to send children back to their local public school if they don't want to keep them, but we vehemently dispute their ability to retain those rights when they accept public funds.

This program is a religious school subsidy program.

This program might better be titled the "religious school system subsidy program." Though we often hear that we should fund students, not systems, the vast majority of the private schools that receive "scholarship" funding are part of religious school systems. Many of them are supported by institutions with extensive fundraising ability. The Wichita Diocese does not charge tuition, yet they have students receiving vouchers. Of the schools signed up to participate in the program, only a few are not religiously affiliated. Many of the largest Scholarship Granting Organizations (SGOs) are religiously affiliated. SGOs can retain up to ten percent of the funding they receive, so they are also being subsidized by this program. Most of them are also clustered in the Kansas City, Wichita and Topeka metro areas. Rural communities are subsidizing vouchers for families in the cities. For all of these reasons we urge you to oppose HB 2468.