



**Oral Opponent Testimony on
HB 2468, relating to federal and state tax credit voucher programs
House Committee on Education**

**By
Shannon Kimball
Government Relations Specialist**

**Kansas Association of School Boards
skimball@kasb.org**

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Chair Estes and Members of the Committee,

KASB appears today in opposition to HB 2468. KASB represents locally elected school leaders from across Kansas, unified by a deep commitment to protecting and strengthening our public schools. Kansas public schools are the bedrock of our communities, serving all students—regardless of background, ability, or need—and providing an essential foundation for community stability and statewide economic growth.

KASB members have long maintained, both in permanent policy and annual legislative priorities, that **public funds must remain dedicated to public schools**:

Public money should support public schools. KASB opposes vouchers, including education savings accounts, trust funds, tuition tax credits, “opportunity scholarships,” and other vehicles that use tax dollars to aid private elementary or secondary schools, which are not subject to the same legal requirements as public schools. Schools that receive public funds must be required to meet the same academic standards and financial accountability requirements as public schools. Schools that receive public funds must not discriminate in their enrollment policies and practices.

Fully Funding Public Schools Benefits All Kansans

Kansas public schools are preparing more students for college and careers than at any point in our state’s history. They serve every student—including those with the greatest needs—and continue to expand opportunities. Last year, a record number of high school students completed post-secondary coursework, and more Kansas students than ever before took Advanced Placement classes and earned qualifying scores on AP exams.

Kansas public schools play a central role in the state’s economic future. Strong public schools help attract businesses to urban areas and remain the largest employers and community anchors in our rural communities. Every legislator here can point to examples of exceptional work happening in the public schools they represent.

Kansas Association of School Boards

6342 SW 21st St., Topeka, KS 66615 | Phone: (785) 273-3600



Rural lawmakers in particular understand that in many of our smallest towns, the public school is the heart of the community. When a rural school closes, families leave, businesses suffer, and the community itself is put at risk. Urban and rural policymakers alike can agree: one of Kansas's most effective strategies to combat outmigration and support long-term economic stability is to preserve and strengthen our public schools.

Unfortunately, HB 2468 actively undermines these public education priorities in 2 important ways.

HB 2568 Dramatically Expands State Spending on Private School Tuition

HB 2468 would increase annual tax credit voucher expenditures from \$10 million to as much as **\$30 million a year by FY 2028**—a potential 200% increase in just five fiscal years.

The Kansas Constitution obligates the Legislature to provide suitable funding for public education, and state law requires the Legislature to give “first priority in the legislative budgeting process” to K-12 general and special education funding.¹ Expanding a program that diverts public funds to private education directly contradicts these constitutional and statutory commitments. This outcome is especially troubling at this time when special education continues to be significantly underfunded, and when funding for other important K-12 programs has been eliminated in the past year's budget cycle.

Rigorous research repeatedly has shown that voucher programs **harm student achievement**, particularly in math and reading. The most effective, efficient, and fiscally responsible way to improve student outcomes remains direct investment in public schools—not tax subsidies to corporations and high-income taxpayers for private school tuition.

HB 2468 Would Also Opt Kansas into a Problematic New Federal Voucher Program that Reduces Federal Revenue Available for Public Schools

New Section 1 proposes to opt Kansas into the federal K-12 voucher program created in H.R. 1. The federal program is funded through tax expenditures—foregone federal revenue that functions like mandatory spending. The U.S. Government Accountability Office explains that tax expenditures **operate like mandatory spending programs**, reducing revenue in the same manner that direct spending increases federal costs.

The new federal voucher is expected to divert as much as \$10.6 billion in federal revenue in 2026, and \$134 billion over the next decade, from the Treasury to private school tuition.

¹ K.S.A. 72-5192 (“The appropriation of moneys necessary to pay general state aid and supplemental general state aid under the Kansas school equity and enhancement act, K.S.A. [72-5131](#) et seq., and amendments thereto, and state aid for the provision of special education and related services under the special education for exceptional children act shall be given first priority in the legislative budgeting process and shall be paid first from existing state revenues.”)



Kansas already experiences chronic shortfalls in special education funding due to Congress's failure to fully fund IDEA. Additional federal revenue losses from this federal voucher program will make it even harder to close those gaps. It is problematic for either the federal government or the state of Kansas to prioritize private school tuition over public school obligations in this manner.

Another concern is that neither the federal statute nor any available U.S. Treasury guidance definitively states who in each state has the legal authority to opt in. The law simply requires the "state" to submit its list of SGOs—without specifying whether that authority lies solely with the Governor, solely with the Legislature, or must be jointly exercised. This ambiguity has already created confusion. Moreover, the U.S. Treasury has yet to publish any oversight or accountability standards for the new program—leaving the program without any guardrails to establish transparency for taxpayers or to prevent fraud, waste, and abuse.

These gaps suggest that now is not the time to opt into a program that will reduce federal revenue available for preexisting obligations and that, given what has happened in other states without appropriate guardrails in their state voucher programs, will result in public dollars being misspent.

Tax Credits Are Public Spending

It is important to underscore that tax credits—state or federal—are a form of **public spending**. They reduce government revenue and therefore reduce the dollars available to fund core public responsibilities, including education. As noted above, the GAO recognizes this, and the U.S. Treasury agrees. Describing tax credits as something other than a government spending decision is inaccurate and misleading.²

Conclusion

HB 2468 increases the diversion of state funds away from Kansas public schools and exposes the state to uncertain federal program requirements, risk, and unresolved legal questions. It also undermines efforts to secure adequate and equitable funding for Kansas public schools—funding that the Kansas Constitution requires the Legislature to prioritize.

For these reasons, KASB respectfully urges the committee to oppose HB 2468.

Thank you.

***KASB is a non-profit service organization built on an abiding belief in Kansas public schools.
We have put the needs of students and K-12 leaders first since 1917.***

² "Tax expenditures [such as tax credits] have the same net effect on the federal budget as spending programs . . . and operate like mandatory spending programs (such as Medicare)." https://www.gao.gov/tax-expenditures#:~:text=Tax%20expenditures%20are%20provisions%20of%20the%20tax,Exemptions%20*%20Deferrals%20*%20Preferential%20tax%20rates (accessed January 17, 2026).