



**Oral Opponent Testimony on
SB 75, tax credits for education expenses
In
Senate Education Committee
By
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Madam Chair and Members of the Committee,

KASB appears today in opposition to SB 75. Our opposition is based on our member-adopted legislative policies.

Our 2025 State Resolution reads:

Public Accountability for Public Funds

*To ensure **all** students have the opportunity to succeed, **all** schools and school programs and activities supported by public funds must serve **all** children on the same basis as public schools. We oppose programs including but not limited to vouchers, education savings accounts, trust funds, scholarships, and tuition tax credits because such programs divert public funding from public education to schools which are not required to serve **all** students, including those who are disadvantaged, disabled, or those with the greatest needs.*

Our permanent policies read:

Public Dollars Should Support Public Schools

1. Vouchers

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.

Our state's public schools depend on a "three-legged stool" of revenue provided by income tax, property tax, and sales tax. Unfortunately, SB 75 as introduced reduces revenue for the public schools that serve 92% of Kansas kids by funneling a minimum of \$125,000,000 annually of public revenue to private schools that do not have to meet the same academic and financial accountability requirements as public schools.

Public schools proudly welcome every kid in every Kansas community. Unfortunately, the private schools benefitting from SB 75 as introduced aren't required to accept every Kansas family. Non-public schools may have the prerogative to exclude certain groups of kids, but they shouldn't receive public tax dollars to do so.

Public schools proudly welcome every child with special needs. Unfortunately, the non-public schools benefitting from SB 75 are allowed to exclude kids who are entitled by law to receive special education services. If schools choose not to accept children with special needs, they shouldn't benefit from public tax revenue.

Kansas public schools have some of the highest academic standards in the nation. Unfortunately, some of the non-public schools that will receive the tax revenue in SB 75 aren't required to have any academic standards. The legislature should correct this oversight before allowing such schools to receive public funding.

KASB respectfully asks the committee to amend SB 75 to require non-public schools to fulfill the same financial, academic, and enrollment requirements as public schools before they may benefit from public tax dollars. Without such an amendment, we can't support the bill.

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.