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**January 28, 2025**

**Remote Testimony to Senate Education Committee**

**Honorable Chair, Senator Renee Erickson**

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Room 445-S, State Capitol Building

**Opposed [SB 75](#)** – voucher bill concerning income taxation; relating to tax credits for education expenses; providing an education opportunity tax credit for taxpayers with eligible dependent children not enrolled in public school.

Hearing: Tuesday, January 28, 2025, 1:30 pm Room 144-S

Honorable Chair Erickson and Committee Members,

On behalf of the Kansas PTA, thank you for the opportunity to provide remote testimony in opposition to [SB 75](#) related to tax credits for education expenses. The Kansas PTA is opposed to this bill and the use of public funds to subsidize the private, non-public school systems ([KS PTA Legislative Priority 6](#)). Our public schools are the heart of Kansas communities, serving 90% of school age youth. Our teachers and administrators are committed to preparing all kids to thrive in work and in life. Creating opportunities for every child to achieve and be successful serves to strengthen the viability of a thriving Kansas future.

**New Entitlement Program.** This tax credit voucher bill is a massive new entitlement program to subsidize non-public school tuition – estimated to trigger \$125 million in new K-12 education spending just within the first year. Yet, the evidence is clear that these vouchers do not find their way to the public school students who are struggling academically or behaviorally. Implementation of this program in other states has demonstrated that 70% of voucher recipients were never even enrolled in public schools (e.g., [Florida](#)). And when states pass universal voucher bills, the private schools tend to raise tuition, pushing fees further out of reach for the very students they are said to target (e.g., [Iowa](#)).

**Eligibility Does Not Equal Access.** School choice is not parent choice. Non-public schools may use restrictive admission requirements and may dismiss students (or transition them out), at any time, without due process. The evidence for this reality can be found on Kansas private school admission forms (e.g., [statement of faith](#)) and testimony heard in the House K-12 Budget

Committee ([Jan 2021, 56:00 min mark](#); [Jan 25, 2023, 1:53 min mark](#)). In addition, the current Kansas voucher program - the [Kansas Tax Credit Scholarship \(TCS\)](#) - continues to leave millions in scholarship funds unallocated and no voucher offers for over 230,000 eligible Kansas youth living below 185% of the federal poverty level. Ever since the TCS was enacted in 2014, participating private schools have left up to \$6 million in *scholarships* unspent, which equates to about 625 unfilled student slots annually, on average. When eligibility was expanded last year beyond students participating in the free/reduced price lunch program, to those living at 250% of the poverty level, program participation jumped from 1,100 to 2,300. While the TCS program is not required to report on the student demographics of recipients, participation doubled following this eligibility expansion beyond the K-12 public school trigger for at-risk funding. Essentially, the TCS now allows the private, non-profit school systems to skip over at-risk public school students who may not be ready for kindergarten, to skip over the students with severe learning and behavioral challenges, to skip over the students whose current skills and knowledge are at Level 1 on the Kansas Assessments.

**Voucher Impact on At-Risk Students.** Evidence continues to accumulate that voucher programs across the country do not result in better test scores for at-risk students, and, in many states, have led to significant declines in their academic achievement. Large-scale independent studies in [D.C.](#), [Indiana](#), [Louisiana](#), and [Ohio](#) show that for kids who left public schools, voucher programs were as or more harmful academically than the global pandemic, based on standardized test scores. Voucher programs were also found to negatively impact students as much or more as the Hurricane Katrina disruptions did to Louisiana student achievement back in 2005 ([Hechinger Report, 2022](#); [Cowen, 2024](#)). Vulnerable Kansas students should not be subject to such potential learning loss. Further, this proposed voucher program is not bound by the rules of oversight and transparency to which the Kansas public schools in our communities are held. States that have adopted this proposed voucher program have experienced massive fraud ([Oklahoma](#)) and major waste ([Arizona](#), [Arizona parent posts](#)).

**Dispelling the Myth of a “Backpack Full of Cash”.** This bill proposes to essentially pay families to attend private schools, at a dollar amount that likely exceeds the family’s tax liability. For example, a Kansas family of 5 earning \$100,000 (about 270% of the federal poverty level) and living in a home valued at \$250,000 would typically owe less than \$10,000 in income and school property taxes combined, after standard deductions. Yet, this family could qualify for \$24,000 in school vouchers. The additional \$14,000 paid to this private school family comes from other parents’ “backpacks”. Further, this notion of a *backpack full of cash* disregards the public good of an educated workforce, engaged youth and community resources. Consider giving public funds to cover country club fees for those who choose not to use public parks or giving vouchers to cover private security guards to those who do not want to rely on their local police force. These public goods and services have value beyond their immediate use, just like our K-12 public school system. Moreover, the investment in public education serves as a protective factor in times of recession. The return on investment results in a more robust pipeline for the

Kansas economy, where “increased educational outcomes leads to increased annual income among Kansans” ([KASB, 2023](#)).

**Rising to the Challenge and Beating the Odds.** The educators and staff of our Kansas public schools continue to rise to the challenge and beat the odds ([KASB, July 2023](#); [August 2023](#)).

- The number of college credits earned by high school students reached an all-time high in 2024.
- The number of students taking Advanced Placement (AP) courses and receiving a passing score reached a new high in 2024 ([KSDE, 2024](#)).
- The statewide high school graduation rate increased between the school years ending 2023 to 2024, including Kansas youth eligible for free/reduced lunch, students with disabilities, students in foster care, for those unhoused, in the military, and among black and Hispanic students.
- Kansas students continue to perform at or above the national average on multiple standardized metrics ([NAEP, 2022](#); [NCES 2024](#)).

Our educators, students and families patiently await full funding of special education, serving students enrolled in public and private schools. Yet, concern is growing as the state and federal special education funding shortfall erodes the recent restoration of general education. Our K-12 public educators rose to the decades-long challenge of deep cuts to general education funding, which just reached a purchasing-power this past school year to match the pre-2009 recession cuts (aka the Montoy agreement). Our educators rose to the challenges of a global pandemic. Let’s recognize the new 2023 the baseline ([KASB, 2024](#)), monitor progress, and invest in our public schools to ensure all Kansas kids have equal opportunity to achieve.

The Kansas PTA urges you to vote NO on SB 75. This bill does not serve our 230,000 Kansas youth living in poverty. This bill is not good for Kansans and the vitality of our state. This bill would establish \$125 million in new spending with no oversight.

Thank you for your time and consideration.

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#### **THE PTA POSITION**

*Kansas PTA is a nonpartisan association that promotes the welfare of children and youth. The PTA does not endorse any candidate or political party. Rather, we advocate for policies and legislation that affect Kansas youth in alignment with our legislative platform and priorities. [PTA mission and purpose](#) have remained the same since our inception over 100 years ago, focused on facilitating every child’s potential and empowering families and communities to advocate for all children.*