

Proponent of SB75
For the Senate Education Committee
January 28, 2025
James Randall Miller
Home Educator, Miller Academy

Chair Erickson and Members of the Committee, thank you for the opportunity to provide proponent testimony in support of Senate Bill 75 on behalf of the Miller family and other like-minded homeschool families whose perspectives aren't being represented by the leadership of various homeschool organizations.

My family and I live in De Soto, KS in Johnson County. My wife and I have 7 children and are currently in our 30th year of homeschooling. We have homeschooled in the states of North Carolina, Virginia, and in Kansas for the last 22 years. We currently homeschool our 9-year-old twin daughters and 5-year-old son who were adopted through the Kansas Foster Care system in 2021.

As with many homeschool families, we have always lived on a single income since we started homeschooling. My wife, who was a teacher, stopped working outside the home when our first child was born in 1989 and has focused on homeschooling our children. I earned credentials as a CPA after graduating from college and then spent 37 years in various corporate finance roles before retiring in 2022. I then started a small RV repair company where I work part-time as the only employee. Since our most recently adopted children have special challenges from being in the foster care system, it would be difficult for us to provide the kind of support they need if I still worked a full-time corporate job. My current part-time job allows me to be more involved in their education.

Homeschool families impact the economy differently than families with children in public schools. Of course, the biggest difference is that the state and local governments benefit from not having to educate homeschooled children. Homeschool families then must fund all the costs for curriculum, computer equipment, field trips, and other extra-curricular activities for their children. Homeschool families bear these costs while paying taxes at the same level as families who chose public education. Therefore, homeschool and other private school families pay to educate their own children while subsidizing the education of public-school families.

I know some want to think of this bill and particularly the refundable credit provision as being a state handout to provide private education for children. However, I see it as the state returning a portion of the taxes hard working Kansas families have paid through various taxing mechanisms to lessen the amount of subsidizing that currently occurs when families fund their own children's education plus the education of other children. I think you have to look at the entire tax structure supporting education in our state and not just

state income taxes when you consider the proposed legislation. We all know public education is funded by a mixture of federal and state income taxes, state and local sales taxes, local property taxes, and various other sources. Private and homeschool families are subject to all these taxes with no recognition of the benefit we provide society by funding our own children's education. Our family paid over \$9,000 in property taxes alone in 2024 in addition to state/federal income taxes and state and local sales taxes. My small RV repair business billed and remitted over \$4,400 in sales taxes and I would estimate our family paid that much or more on the things we purchased in 2024. A sizeable portion of these taxes go to support public education. So, returning a portion of the taxes that have been paid by private and homeschool families in order to lessen the subsidizations they provide is in no way a government handout.

Finally, I would say that I have read through the bill and see nothing that limits the freedoms of homeschool families. I know other states have successfully implemented legislation to deal with the unfair nature of taxes to homeschool families without adding unnecessary restrictions to homeschooling. I encourage the committee to move this bill forward and refrain from adding any additional restrictions to the Kansas homeschooling system that is currently working very well.

Thank you very much for the opportunity to present my perspective on this bill.

A handwritten signature in black ink that reads "James Randall Miller". The signature is written in a cursive style with a large, stylized "J" and "M".

James Randall Miller
De Soto, KS