

Proponent Testimony of S.B. 75  
For the Senate Education Committee

28 January 2025

Judah Blackford

Student, Maranatha Christian Academy

Thank you for the opportunity to provide my testimony on behalf of Maranatha Christian Academy.

My name is Judah Blackford, and I am a sophomore at Maranatha Christian Academy. I am here to share my story and why I believe all Kansans deserve access to educational freedom. I am thankful to have had the opportunity to attend Maranatha my whole life. To be able to do that my parents have sacrificed so much of their time and money. They both work multiple jobs so they can afford to send me to the school that they think is best for me. Our education should not be determined by our income. All Kansans deserve the right to choose the school that works best for them. That is why I support the Education Opportunity Expansion for all Kansans.

Thank you for your time.

Proponent SB 75  
For the Senate Education Committee  
January 28, 2025  
Benjamin Brown  
High School Social Studies Teacher and Parent of Four Children

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 educators and parents.

My name is Ben Brown, and I currently serve as a high school Social Studies teacher and track and soccer coach at Hutchinson High School in Hutchinson, Kansas. Before teaching in Hutchinson, I worked for nine years at Emmaus Bible College in Dubuque, Iowa, where, in addition to teaching history, I was responsible for training future teachers as part of our fully accredited Teacher Education program. It was one of my former students who invited me to apply to teach with him here in Hutchinson, Kansas, in the USD 308 school district.

As a Government teacher at the high school, I count it a privilege to share my personal testimony with you because I believe in the political process we have adopted, and also as an example to my own students of the part we are all invited to play in our democratic process. Thank you for taking the time to consider my testimony. .

The first thing that I would like to share is that I love teaching, I love my students, I am grateful for my job in the public school system, and I have a passion for quality education. As someone who attended a public school from 8th-12th grades in Camdenton, Missouri, I know firsthand the value of a quality education and caring teachers. I am thankful to have had both.

However, as someone who has widespread experience working with and within public schools, it has been my personal choice to send my own four children to Central Christian School (CCS), a local private school in Hutchinson for the following reasons:

First, the quality of education at CCS is very high. As a school accredited by the Association of Christian Schools International (ACSI), CCS offers rigorous core classes, a wide variety of electives, and smaller classrooms where my children have had an opportunity to thrive.

Second, CCS is able to teach a system of morals and principles based on a worldview that my family holds, and that I strongly desire for my children to be exposed to.

Third, and related to the second, the teachers at CCS are free to express their opinions and worldviews. As a teacher in the public school system, I have often come up against barriers to free speech, which have forced me to shy away from sharing what I believe are true perspectives and positively life-changing values with my students. I do not want my children to be kept from hearing multiple perspectives simply because political correctness has been held up as more important than the pursuit of truth.

For these reasons, I have worked hard and sacrificed much to make it possible for my children to attend CCS, doing extra work in the summer and coaching two high school sports (which prevent me from attending some of my own children's sporting events). The truth is, even with these extra efforts, I have still had to rely on the generosity of others in order to provide this opportunity for my children. I know of many families who cannot send their children to CCS simply because they cannot afford it.

Let me be clear, I am not opposed to public education. I am a public teacher, after all. However, it is both my children's exceptionally good experiences at CCS as well as my intimate knowledge of some of the limitations of the public school system that have led me to prioritize keeping my children at CCS. SB 75 would not only make this much more feasible for the coming years, but it would also allow other families to benefit from the quality education and worldview that is offered at CCS and other private schools.

Having moved from Iowa in 2021, a state that recently passed a School Choice Bill, I have been hopeful that Kansas would adopt a similar measure. Thank you for taking this opportunity to consider this Bill, and please know that there are public school teachers who are in favor of this legislation. Thank you for your time.

Respectfully Submitted,

Ben Brown  
Public School Educator  
Father of Four

**Cyndie Rexer**

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**From:** Riley Buckendorf <buckendorfr87@ma-kc.org>  
**Sent:** Monday, January 27, 2025 11:30 AM  
**To:** Senate Education

Proponent Testimony of SB 75 For the Senate Education Committee  
28 January 2025  
Riley Buckendorf  
Educational Freedom/School Choice, Maranatha Christian 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 Maranatha Christian Academy

Hello, I am Riley Buckendorf, a junior at Maranatha Christian academy. I was in a pretty bad place going into high school mentally, physically and spiritually. My parents made a decision to send me to maranatha even though I was against it because they knew what was best. I know that this was very hard on them financially. My dad has had multiple jobs and my mom was under stress no one should have to go through. Maranatha has changed my life with students and faculty pouring into me and loving me so well. I am able to stand here today and genuinely thank my parents because their decision changed the direction of my whole life. Every child in the state of Kansas should have the opportunity to get the education right for them and every parent deserves the freedom to send their kids to the school that they believe is best. Everyone might have the freedom to get the education they need but not everyone has the financial freedom to pay public school taxes along with private school tuition. This is why I believe and support all Kansans should have access to the education right for them.

Proponent Testimony of SB75

For the Senate Education Committee

January 28, 2025 at 1:30pm

Jessica Huayaban

Legislative Impact Team – Maranatha Christian 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 Maranatha Christian Academy.

My name is Jessica. My husband, Joel, and I have been married for almost 23 years. We have 7 children ages 20,18,14,11,9, 5 and our youngest just turned 2 on Sunday. Having 7 children has shown me that there is one thing that is certain, every child is very unique. If my own children being raised in the same household can be so very different in their needs and learning styles it only stands to reason that there is a vast array of individual needs that can be found throughout the great state of Kansas. One of the earliest differences I saw was in kindergarten. My oldest son came home every day with his papers very neatly in his folder. My 2<sup>nd</sup> son on the other hand came home with his papers wadded up in his backpack. As each child entered the educational world, I found so many different ways my children struggled, and I began advocating for them the best I knew how. Throughout my #2's middle school years I was constantly in touch with administrators and teachers trying to help my child be successful. In 2020, he was just finishing his 8<sup>th</sup> grade year and barely passing his classes.

When my 5<sup>th</sup> child was 2 ½ years old I realized he had a speech delay. Through the advice of a friend, I reached out to the local Infant Toddler services and was able to get him speech therapy. When he turned 3 he was put into the early education program and given an IEP. He did finally begin to talk around the age of 4 ½. In 2020 he was at the end of his preschool which was subsequently suspended.

Fast forward to fall of 2020 and everything was in shambles. I had 2 high schoolers who were now full time online from home. I also had a 5<sup>th</sup> grader, a 2<sup>nd</sup> grader and a kindergartener with an IEP. Add to this my 6<sup>th</sup> was also a toddler and my father was dying of cancer, and I was his primary caregiver. He passed away in Oct of 2020.

In August as schools were sending out notices and plans, we had received a promise that elementary students would not be hybrid. Then at the last minute, literally 2 weeks prior to

school starting which had already been delayed by several weeks, we get the news that the schools would be requiring elementary students to have a hybrid classroom situation. I was completely devastated. I went to speak to my local school board and literally begged them not to abandon us and their promises. I do know that I was not alone and that my story is not a unique instance of extreme situations out there. I share my story as one of many and how relevant it is to what is happening today. Once I realized I was facing an impossible situation I began to try and figure out what to do. I felt extremely hopeless in my situation.

That's when I found Maranatha. I found out they had already been open for several weeks with in-person learning. So, I inquired about openings for my kindergarten and 2<sup>nd</sup> grade students. They had space for my Kindergartener and 2<sup>nd</sup> grader, so we enrolled them. The next day they were both full time in person at Maranatha. My kindergartener who had an IEP and speech delays began to flourish at the school. They both loved every minute of it. Our first year in private education was an amazing experience where we found a deep sense of community and support.

Meanwhile, my high schoolers spent the entire year online and struggled. My 2<sup>nd</sup> son flunked English and as I sought out help and answers I was met with responses like "He is actually doing better than most of his peers". That answer was unacceptable to me as a parent advocating for my son. I spoke with several school level and district level counselors and administrators who spoke to me of the option for my son to enter in alternative programs and promised to call me back with more information and to make a plan. However, those phone calls never came. As the school year began, I made the very financially difficult decision to move my 3<sup>rd</sup> who was in 6<sup>th</sup> grade, over to Maranatha. My oldest 2 started at the local high school in person in the fall of 2021. After attending one day of school, they both came home and begged me to pull them out of their high school and send them to Maranatha. This is the same high school that my children insisted that we buy a home that allowed us to stay in that school district back just 2 years prior in 2019. They said that it felt like prison to them. My oldest was a Senior and my second a sophomore. At this point our family moved all 5 of our school-aged children to Maranatha and completely emptied our savings account to do so. And let me tell you, it was worth every penny! Our young people are facing so many challenges today. There is no better advocate for my children than my husband and I.

When it comes to SB 75, it is a great solution to a very real problem. Currently, the only people who have a choice are those who can afford it. Not only will this bill empower families to have educational opportunities not previously afforded to us as Kansans, it will help to alleviate the public classrooms of children that have unique needs, as well as save

taxpayers money for each child whose family takes this opportunity. I do not believe that it is possible to say that we can have a one size fits all education solution. I am blessed to say that I now have two Maranatha Christian Academy graduates and four current students (Kindergarten, 4<sup>th</sup>, 6<sup>th</sup> and 9<sup>th</sup> grade). My 2-year-old has down syndrome and I am hopeful that he can also experience the same community and support that all my children have come to know and love at Maranatha. As you read and hear my story, I pray that you could keep an open mind in knowing that my story is a real-life story. A situation that many Kansans have found themselves in. We are counting on you, our legislators, to help low-income and middle-class families be given the opportunity to choose the best option for our families the same as everyone else. Let's acknowledge the different needs that each student has and offer real solutions that not only say but show we care about education opportunity for all Kansans. As you vote, please consider my story, begin to implement policies that are student and family first policies, and vote to approve senate bill 75!



## Brittany Jones Testimony in Support of S.B. 75

Senate Education

January 28, 2025

Chairwoman Erickson and members of the committee, my name is Brittany Jones. I am an attorney and the Director of Policy and Engagement for Kansas Family Voice. Kansas Family Voice believes that Kansas should be a place where life is cherished, religious freedom, & families thrive. We believe families thrive when they have freedom to choose how and where they educate their children. It is for these reasons that we urge your support of S.B. 75.

S.B. 75 provides more educational flexibility for Kansas families. In an ever-changing educational environment, parents need every tool available to place their children in a learning environment that fits their child's individual needs. Tax credits are a simple way to empower parents to choose.

Educational freedom is based on one simple idea that parents should have the ability to send their kids to any school that will help their children thrive. It is a child and family centric model. It is not about pitting one type of schooling against another but simply empowering families to make the best choice for them.

Ten states already have tax credits of this sort.<sup>1</sup> In those states, there are more than 650,000 tax returns that claim these credits. There are more than 60,000 students in private or home schools in Kansas. These sorts of bills provide these families with more flexibility as they make the best educational choices for their family.

One note on the constitutionality of this bill, federal courts have continually backed up parent's rights to direct their children's upbringing and for state programs to support them in this effort.<sup>2</sup> Opposition to these sorts of measures often rely on the archaic and unenforceable Blaine Amendments. Blaine amendments were instituted in many states as part of anti-Catholic bias in the 1880s. The Supreme Court has unequivocally denounced the enforcement of this sort of hostility as violating the free exercise clause.<sup>3</sup>

The Kansas Constitution does have language that states in Article VI, "No religious sect or sects shall control any part of the public educational funds."<sup>4</sup> However, since S.B. 75 is a tax credit to families and does not touch public education dollars, this clause is not implicated even *if* it was enforceable under U.S. Supreme Court precedent. Religious hostility should not, and cannot be, a reason to oppose protecting parent's rights in raising their children.

Parents are best positioned to know and raise their children. Educational institutions can be an asset to this relationship. Recognizing and protecting the fundamental relationship between a parent and their child is vital to ensuring the stability of our society. While not the perfect solution, S.B. 75 moves us in the right

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<sup>1</sup> Alabama, Illinois, Indiana, Iowa, Louisiana, Minnesota, Ohio, Oklahoma, South Carolina, & Wisconsin.

<sup>2</sup> *Carson v. Makin*, 142 S. Ct. 1987 (2022).

<sup>3</sup> *Espinoza v. Montana Dep't of Rev.*, 140 S. Ct. 2246 (2020).

<sup>4</sup> Kansas Const. Art. VI § 6(c).



direction, opening more doors for Kansas families. It is backed by years of Supreme Court jurisprudence as well as federal law. For these reasons, I ask that you vote S.B. 75 out favorably.

Thank you!

Proponent Testimony of SB75  
For the Senate Education Committee  
01/28/2025

Ethan Mandeville  
Central Christian School

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 Central Christian School.

As stated, my name is Ethan Mandeville, I am a Pastor, part-time teacher, and basketball coach. I pastor a church in Hutchinson, Kansas, part-time teach at Central Christian School in Hutchinson, and coach middle school basketball for Buhler USD 313.

School choice seems to me a logical step in the education process. Parents, being the sole caretakers of their child's education, should have choices. I am glad Kansas has decided to take this step in giving parents more options – as I said it is a logical one.

However, the given options for parents in the current educational climate are lacking. This has led many to take the seeming logical (and in some instances common sense) approach to home-schooling their children. Why wouldn't they? They are not satisfied with the current options, and private school can be expensive and a toil on low-income families. We have yet to even take into consideration the lack of accountability on the part of public schools who think it their responsibility to choose what someone else's child needs.

When I say accountability, I do not necessarily mean a lack of checks and balances within the system to make sure proper check points are being reached. I refer largely to accountability to the parents – a child's first educational caretaker. I would like to take that a step further; however, accountability to man-made institutions have their place but how much higher of an accountability partner is the God that many private Christian schools appeal to? The God who made heaven and earth and gives each of us not only the breath we breathe but life itself. "Nature's God" our founders saw Him as in our Declaration. This is the reason I have chosen private Christian school for my kids; but this level of accountability is important not just for me and my family but all families. An appeal to a standard outside fallible man-made structures is crucial. Our current educational systems stop just shy of this standard leaving too much room for human error and corruption – and families deserve better accountability.

In addition to accountability is the issue of cost. My wife and I fall into the low-income category, so I am speaking from experience as someone who is having to sacrifice for the education of my children. Yes, this is a decision we have made ourselves. Yes, homeschooling/other alternatives is an option. We choose Central Christian because of the value that is placed on an education from a Biblical worldview where my children can make friends and have relationships with others that hold similar values.

Why do my current tax dollars have to fund not only an institution my children are not benefiting from – but one that does not even hold my same values?

A tax credit is a logical solution to the issue at hand. If parents want to continue to send their children to a public school that is fine – this is America, they have that freedom. As should I have the freedom to send my tax dollars with my children to the school of my choice – this is America after all, they are my children, therefore my responsibility.

Respectfully,

Ethan Mandeville  
Hutchinson, Kansas

# **Legislative Testimony IN SUPPORT OF EXPANDING THE TAX CREDIT SCHOLARSHIP FOR LOW INCOME FAMILIES**

Testimony Presented Before the

Senate Education Committee,

January 28, 2025

My name is Bishop Wade Moore, Jr. I am the Senior Pastor of Christian Faith Centre in Wichita, Kansas. I have also served as President of the Greater Wichita Ministerial League for two years. The League consist of a group of predominantly African-American churches representing thousands of members in the community, Pastors and Ministers who serve and live in the Greater Wichita area. I am also the founder of the Urban Preparatory Academy in the city of Wichita as well.

I have also been a part of the school choice rallies held here at the capital. There are many reasons why I believe we must expand tax credit scholarship laws and school choice in the state of Kansas.

First, we have a moral responsibility to do what is right for each Kansas child. We can see by the National Test Scores that our children are victims of an educational system that cannot move them forward. When we look at the results of low income students in reading and math it is frightening! Some of the data has determined the amount of years it will take for children to catch up with their peers this is unjust! Their lives do count! Some of the more fortunate ones receive a high school diploma they probably earned and the less fortunate drop out of school or they receive a high school diploma that was “given” to them as they were pushed through a system that left them unprepared for college, trade school or employment. They have no chance at life!

My school participates in the Tax Credit Scholarship Program for Low Income Children. There are many students across the state of Kansas in various schools. Our school, Urban Preparatory Academy, has the largest population of tax credit students in one facility in the State of Kansas.

This program and the expansion of it will allow more Kansas students to move ahead like the rest of the nation in education reform. We are seeing our children catch up and excel in reading and math because of the TCSP.

I believe that we need these laws as means of allowing businesses and **INDIVIDUALS** who really want to help our children get turned around for the good. Allow them to do what they feel in their heart is the right thing to do. When I speak to people in the community about this, they always wonder why these laws have never been passed to help our children. Well, the time is right now for laws to be expanded and passed so that good citizens with good hearts are able to use **their personal finances** to benefit children and receive a full tax credit for their goodwill. Many of them understand that the playing field is not level.

The expansion of laws will help make sure that at least some children that would not otherwise have an opportunity have that opportunity for the education that meets their need! I have made great personal financial sacrifices to continue the dream of a successful school in Wichita, Kansas.

One piece of data I would like to provide you with is the lives I encounter daily of low income and poverty stricken children who seem to have no hope. I am presenting them hope with the Urban Preparatory Academy! I am allowing students to attend a school that has a rigorous course of study where they are held to a higher achievement standard and excellence is demanded. I have witnessed this with my own eyes in other cities and neighboring states that different schools work! We urge you to pass/approve/expand the TCS law as soon as possible. Children are sitting waiting for this to happen.

Sincerely,

Wade Moore, Jr.  
Senior Pastor: Christian Faith Centre  
Founder: Urban Preparatory Academy



Jan 28, 2025

Senate Committee on Education

Chairwoman Erickson and members of the committee,

yes. every kid. believes that families should be empowered to customize an education that best matches their child's unique talents, interests, and priorities. That is why we support SB 75, which establishes the education opportunity tax credit. This legislation will provide Kansas families with decision-making authority for their children's education.

Individual tax credits and education freedom are popular amongst Kansas voters. A January 2025 [poll](#) by yes. every kid. found that sixty-three percent of voters in the state support enacting a refundable income tax credit. K-12 parents are even more supportive (76%) of a refundable income tax credit and very interested in utilizing one to educate their children—69% express interest.

That same poll found that 74% of Kansas voters and 80% of K-12 parents support making education more flexible for families.

Education tax credits empower families with an alternative and streamlined approach to educational choice policies, allowing a parent or guardian to receive a tax credit when they educate their children outside of a public school setting. These policies can be simple for states to implement as they leverage existing tax mechanisms.

In 2023, Oklahoma passed similar legislation, the Oklahoma Parental Choice Tax Credit, the largest and most expansive education tax credit program to date. In just the first two-and-a-half days of the open application period for the universal, refundable tax credit, the state received applications for [nearly 30,000 kids](#). The Oklahoma Tax Commission recently [reported](#) that while families across the economic spectrum benefit from the credit, nearly 80 percent of participating families do not land in the program's top income bracket.

As a policy, tax credits are not a new idea. For instance, the federal Child Tax Credit is broadly popular across the nation, and about [one-third](#) of families use it on education expenses today. Oklahoma's experience further shows that families are ready and able to craft their kids' educational journey.

An increasing number of states nationwide are passing universal education freedom policies. This momentum is driven by families' desire to have a say in their kids' education. Whether it's public, private, homeschool, or a combination of those, families deserve the final say in where and how their children are educated.

It's time to make Kansas the next leader in parental choice by supporting SB 75. Every child is different and deserves an educational experience that works best for them regardless of their home address or income. For these reasons, we respectfully ask for your favorable support of this legislation.

Shannon Pahls  
Public Affairs Director  
yes. every kid.



Chair Erickson and Members of the Committee,

We appreciate this opportunity to **submit proponent testimony for Education Opportunity Tax Credit**, which provides a tax credit to taxpayers with eligible dependent children not enrolled in public school. We hold the following positions on Education Opportunity Tax Credit:

1. Education Opportunity Tax Credit provides a tax credit large enough to cover alternative education.
2. Kansas Families support alternative educational choices for their children
3. School Choice Policies Increased Rural School Enrollment
4. Education Opportunity Tax Credit’s refundability, allows low income, low-tax Kansas taxpayers to benefit greatly

### **Education Opportunity Tax Credit provides a tax credit large enough to cover alternative education**

Education Opportunity Tax Credit provides an \$8,000 credit against the tax liability of a resident individual for each dependent child enrolled during the tax year in a private school and \$4,000 for each dependent child enrolled during the tax year in a nonaccredited private school. The magnitude of the credit should provide substantial financial relief to Kansas families that choose a non-public school option or require the need of additional services while in a non-public school.

### **Kansas Families Support Alternative Educational Choices for their children**

74% of parents with school-aged children in Kansas support ESAs. Only 31% of Kansas residents think education is headed in the right direction in the state. More than half of school parents in Kansas prefer one or more days of home-based schooling per week for their children. If given the option, over 50% of parents in Kansas would choose something other than their local public school to educate their child.

### **School Choice Policies Increased Rural School Enrollment**

As an example, Florida enacted its first school choice program 20 years ago and yet, not one single Florida rural school district has closed. In fact, the number of private schools in Florida’s 30 rural counties has grown from 69 to 120.<sup>1</sup> The adjacent chart shows private-school enrollment has more than doubled in those same counties. According to Florida’s largest scholarship organization,

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<sup>1</sup> Ron Matus, “School Choice in Florida’s Most Rural County,” Reimagined, July 26, 2022, <https://www.reimaginedonline.org/2022/07/school-choice-in-floridas-most-rural-county/>

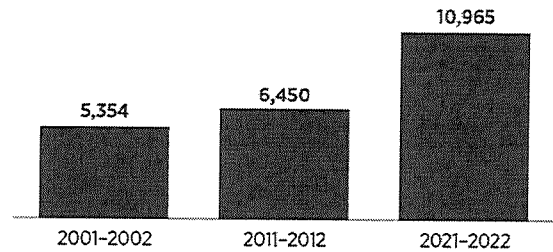
roughly 70% of private school students in Florida’s 30 rural counties use school choice scholarships.<sup>1</sup>

For these reasons, we encourage the committee to consider alternative policies in the direction of education freedom.

Like Florida, Arizona has been implementing school choice policies in its rural areas since the mid-1990s. The number of tax-credit scholarships awarded in these rural counties grew by 163% since the 2010-2011 academic year. Moreover, the rural student enrollment in private schools has also doubled since the 2013-2014 academic year.

CHART 4

**Private-School Enrollment in Florida’s Rural Counties**



SOURCES: Authors’ calculations based on data from:

- Florida Department of Education, “PK-12 Public School Data Publications and Reports: Students,” 2022, <https://www.fldoe.org/accountability/data-sys/edu-info-accountability-services/pk-12-public-school-data-pubs-reports/students.html> (accessed November 7, 2022).
- Florida Department of Education, “PK-12 Public School Data Publications and Reports: Archive,” 2022, <https://www.fldoe.org/accountability/data-sys/edu-info-accountability-services/pk-12-public-school-data-pubs-reports/archive.html> (accessed November 7, 2022).
- Kids Count Data Center, “Public School Student Enrollment in Florida,” <https://datacenter.kidscount.org/data/tables/5342-public-school-student-enrollment#detailed/5/1861,1863,1866,1871,1873-1874,1878-1885,1887,1889,1891-1893,1897-1899,1903,1906,1920-1922,1924-1926/false/2029,1069,463/any/11865> (accessed November 7, 2022).

SR264 ■ heritage.org

TABLE 2

**Private-School Student Enrollment in Rural Arizona**

County	2013-2014	2021-2022	Change
Apache	507	559	10%
Gila	264	447	69%
Navajo	489	848	73%
Santa Cruz	574	1,775	209%
<b>Total</b>	<b>1,834</b>	<b>3,629</b>	<b>98%</b>

SOURCES:

- 2013-2014: Andrew D. Galt, “Exploring Arizona’s Private Education Sector,” EdChoice, December 2016, p. 25, <https://www.edchoice.org/wp-content/uploads/2016/12/Exploring-Arizonas-Private-Education-Sector-by-Andrew-D-Galt.pdf> (accessed November 14, 2022).
- 2021-2022: Private School Review, “Best Arizona Private Schools (2022-23),” 2022, <https://www.privateschoolreview.com/arizona> (accessed November 14, 2022).

SR264 ■ heritage.org

**Education Opportunity Tax Credit’s refundability and advanced accessibility, allows low income, low-tax Kansas taxpayers to benefit greatly**

The Education Opportunity Tax Credit is refundable, meaning that Kansas taxpayers with little to no state taxes owed can claim the credit and receive needed resources for the educational options for their children. It also allows the tax credit to be claimed in advanced, that is, before someone files their taxes. This aspect of the credit and its early accessibility and flexibility, gives a larger benefit to more low income Kansas households than wealthier ones.

For these reasons, we urge the committee approves the Education Opportunity Credit.





Chairwoman Erickson and Members of the Committee,

We appreciate this opportunity to **submit written-only proponent testimony for SB 75 - Education Opportunity Tax Credit**, which provides a tax credit to taxpayers with eligible dependent children not enrolled in public school. We hold the following positions on the Education Opportunity Tax Credit:

1. Education Opportunity Tax Credit provides a large tax credit to cover alternative education.
2. Kansas Families support alternative educational choices for their children
3. School Choice Policies Increased Rural School Enrollment
4. Education Opportunity Tax Credit's refundability allows low-income, low-tax Kansas taxpayers to benefit greatly

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Education Opportunity Tax Credit provides an \$8,000 credit against the tax liability of a resident individual for each dependent child enrolled during the tax year in a private school and \$4,000 for each dependent child enrolled during the tax year in a nonaccredited private school. The magnitude of the credit should provide substantial financial relief to Kansas families that choose a non-public school option or require additional services while in a non-public school.

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**School Choice Policies Increased Rural School Enrollment**

For example, Florida enacted its first school choice program 20 years ago. Yet, not one single Florida rural school district has closed. In fact, the number of private schools in Florida's 30 rural counties has grown from 69 to 120.<sup>1</sup> The adjacent chart shows private school enrollment has more than doubled in those same counties. According to Florida's largest scholarship organization,

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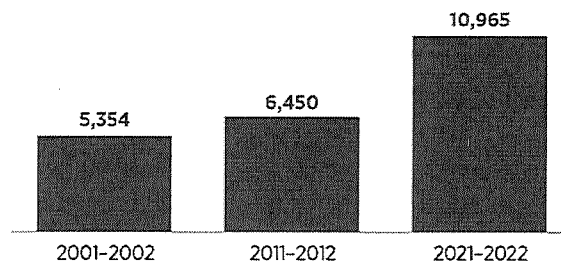
roughly 70% of private school students in Florida’s 30 rural counties use school choice scholarships. <sup>1</sup>

For these reasons, we encourage the committee to consider alternative policies toward education freedom.

Like Florida, Arizona has implemented school choice policies in its rural areas since the mid-1990s. The number of tax-credit scholarships awarded in these rural counties grew by 163% since the 2010-2011 academic year. Moreover, the rural student enrollment in private schools has doubled since the 2013-2014 academic year.

CHART 4

**Private-School Enrollment in Florida’s Rural Counties**



SOURCES: Authors’ calculations based on data from:

- Florida Department of Education, “PK-12 Public School Data Publications and Reports: Students,” 2022, <https://www.fldoe.org/accountability/data-sys/edu-info-accountability-services/pk-12-public-school-data-pubs-reports/students.html> (accessed November 7, 2022).
- Florida Department of Education, “PK-12 Public School Data Publications and Reports: Archive,” 2022, <https://www.fldoe.org/accountability/data-sys/edu-info-accountability-services/pk-12-public-school-data-pubs-reports/archive.html> (accessed November 7, 2022)
- Kids Count Data Center, “Public School Student Enrollment in Florida,” <https://datacenter.kidscount.org/data/tables/5342-public-school-student-enrollment#detailed/5/1861,1863,1866,1871,1873-1874,1878-1885,1887,1889,1891-1893,1897-1899,1903,1906,1920-1922,1924-1926/false/2029,1069,463/any/11865> (accessed November 7, 2022)

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TABLE 2

**Private-School Student Enrollment in Rural Arizona**

County	2013-2014	2021-2022	Change
Apache	507	559	10%
Gila	264	447	69%
Navajo	489	848	73%
Santa Cruz	574	1775	209%
<b>Total</b>	<b>1,834</b>	<b>3,629</b>	<b>98%</b>

SOURCES:

- 2013-2014: Andrew D. Catt, “Exploring Arizona’s Private Education Sector,” EdChoice, December 2016, p. 25, <https://www.edchoice.org/wp-content/uploads/2016/12/Exploring-Arizonas-Private-Education-Sector-by-Andrew-D-Catt.pdf> (accessed November 14, 2022).
- 2021-2022: Privata School Review, “Best Arizona Private Schools (2022-23),” 2022, <https://www.privateschoolireview.com/arizona> (accessed November 14, 2022).

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**Education Opportunity Tax Credit’s refundability and advanced accessibility allow low-income, low-tax Kansas taxpayers to benefit greatly**

The Education Opportunity Tax Credit is refundable, meaning that Kansas taxpayers with little to no state taxes owed can claim the credit and receive needed resources for the educational options for their children. It also allows the tax credit to be claimed in advance, that is, before someone files their taxes. This aspect of credit and its early accessibility and flexibility benefit low-income Kansas households more than wealthier ones.

We urge the committee to approve SB 75 - Education Opportunity Credit.

Date: January 28, 2025

To: Senator Renee Erickson, Chair, Kansas Senate Education Committee

From: Chuck Weber, Executive Director, Kansas Catholic Conference

RE: **WRITTEN ONLY PROPONENT testimony for SB 75 — Establishing the education opportunity tax credit to provide an income tax credit for taxpayers with eligible dependent children not enrolled in public school.**

Madam Chair Erickson and members of the Senate Education Committee, thank you for the opportunity to testify in favor of SB 75.

My name is Chuck Weber, and I serve as Executive Director of the Kansas Catholic Conference, the public policy arm of the Catholic Bishops of Kansas. We support educational choice measures like SB 75.

The Catholic Church teaches that parents are the first and best educators of their children. This does not mean parents must personally educate their child, but it does mean they should be afforded as many options and pathways as possible toward that end. SB 75 is an educational choice policy that allows parents to be “the first and best educators” of their child, since it gives them additional choices.

Please let me be clear—the Catholic Church in Kansas supports strong public schools, including sufficient funding for public schools. We do not bring an “us vs. them” mentality to this discussion. But if our collective mission is the best educational environment possible for every child, we must face the reality that it is no longer enough to hope that our friends and colleagues in Kansas’ public school can educate each child equally well, despite their years of dedication.

Today’s children will come of age in a diverse and dynamic era. They deserve an equally diverse and dynamic educational setting now to give them the best chance of success. High-performing public schools will always be the goal, but trusting families to find the right place for their child is just as important.

The citizenship, academic, social, and cultural opportunities provided at Catholic schools are vital to shaping Kansas into the community we want to be. Please support SB 75 and help make that happen.

Thank you again for the opportunity to testify.

Chuck Weber  
Kansas Catholic Conference  
[Chuck@KansasCatholic.org](mailto:Chuck@KansasCatholic.org)  
316-708-5350

This education tax credit will give parents the opportunity to decide what is best for their children to learn. A policy like this does not take anything away from schools, it puts parents in charge of their children's future and education success, where it should be.

The workforce needs continue to be a top concern of the business community. Programs such as this tax credit gives the future workforce the opportunity to maximize their ability to learn and be prepared to enter a future career. Tax credits like the one established in SB 75 incentivizes parents to consider ALL education opportunities, like private schools, to inject competition and innovation for the best outcome for their children and students. Having a skilled and satisfied workforce can be a driver in attracting new businesses to the state of Kansas. If the parents and students can be in the driver's seat for their education success it gives them the opportunity for better preparation of their employment.

In closing, the Kansas Chamber desires what is best for each family for their education success. Thank you for the opportunity to provide proponent testimony on Senate Bill 75, and I am happy to answer any questions at the appropriate time.



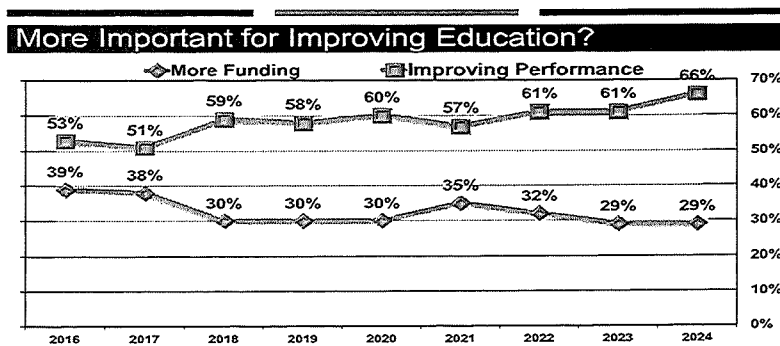
**Senate Committee on Education  
Proponent Written Only Testimony to Senate Bill 75  
Presented by William Wilk, Senior Director of Government Affairs**

**Tuesday, January 28, 2025**

Madam Chair and members of the committee, my name is William Wilk, Senior Director of Government Affairs for the Kansas Chamber of Commerce. The Kansas Chamber represents small, medium, and large-sized businesses across the state advocating for policies to improve the economic climate in Kansas. The Kansas Chamber appreciates the opportunity to submit proponent testimony to Senate Bill 75, establishing the education opportunity tax credit to provide an income tax credit for taxpayers with eligible dependent children who are enrolled in a private school.

Our legislative agenda, under the Talent Supply & Workforce Development section, states: *support efforts to offer parents and students a variety of educational choices regardless of their socio-economic status, and support efforts to create innovative school environments designed to maximize the educational experience for all students.*

Senate Bill 75 creates a tax credit giving parents the ability to decide what type of education best serves their child. The Kansas Chamber conducts a CEO poll every year surveying over 300 CEOs across the state of Kansas from a variety of industry and size of companies from large to small. We have asked the question for eight years now, “*what is more important for improving education, more funding or improving performance?*” As you can see in the chart below 66% of CEO’s said improving performance is more impactful than adding additional funding to the public school system. CEOs have continued to focus on improving performance for the state’s workforce. This year’s answer to the question provided the widest margin of difference between the two answers in recent years.



We continue to see growth in those wanting to focus on outcomes as opposed to inputs. At +37, this is the widest margin we have recorded on this question.



This education tax credit will give parents the opportunity to decide what is best for their children to learn. A policy like this does not take anything away from schools, it puts parents in charge of their children's future and education success, where it should be.

The workforce needs continue to be a top concern of the business community. Programs such as this tax credit gives the future workforce the opportunity to maximize their ability to learn and be prepared to enter a future career. Tax credits like the one established in SB 75 incentivizes parents to consider ALL education opportunities, like private schools, to inject competition and innovation for the best outcome for their children and students. Having a skilled and satisfied workforce can be a driver in attracting new businesses to the state of Kansas. If the parents and students can be in the driver's seat for their education success it gives them the opportunity for better preparation of their employment.

In closing, the Kansas Chamber desires what is best for each family for their education success. Thank you for the opportunity to provide proponent testimony on Senate Bill 75, and I am happy to answer any questions at the appropriate time.