



Opponent Testimony on SB 87

AN ACT concerning education; relating to the tax credit for low income student scholarship program; expanding eligibility therefor; eliminating the eligibility requirement that students shall have been previously enrolled in public school; increasing the tax credit for contributions made to such program; providing for aggregate tax credit limit increases under certain conditions

In the Senate Education Committee

February 6, 2025

Erin Woods on behalf of Game On for Kansas Schools

Chair Erickson, members of the committee, thank you for the opportunity to testify in opposition to SB 87 on behalf of Game On for Kansas Schools, a grassroots public education advocacy organization. We oppose SB 87's increase to a 100% tax credit, its eligibility expansion and its increase in the aggregate credit limit.

100% tax credits are tax avoidance, not charity.

Calling something a scholarship allows donors to enjoy an aura of philanthropy, but donating money that is given back is not philanthropy; it's tax avoidance. This isn't even a tax deduction, it's a tax credit, and this bill expands the credit from 75% to 100%. This bill actually makes the term "donor" inappropriate. With a 100% tax credit, it is the State and remaining taxpayers that are actually handing over the money to private schools, money that would otherwise be available as part of the State General Fund. In essence, the "donors" get their donation back as they are relieved of their state taxpaying obligation, and the rest of us are now the nonconsenting funders of this program. True philanthropists are already free to donate funds to private schools for scholarships, and get the same tax deduction that others receive for donating to public schools and other charities. This 100% tax credit is an unethical tax scheme the State should not condone.

There is no valid policy reason to extend eligibility to foster children, and children of members of the military, EMS, firefighters or law enforcement officers.

If children in the new categories of this bill are in families making less than or equal to 250% of the federal poverty level, they already qualify for this program. In fact, 250% of

FPL is \$80,375 for a family of 4 and \$94,125 for a family of 5, while the median Kansas income is a little under \$70,000. A large percentage of our state is already eligible for this program. Kansans in the fields in this bill are to be commended for their choice of occupation, but if they are higher earners, they can make the same choices about how to spend their income as other Kansans do. We are concerned that this bill could be an incremental step that will be expanded during a conference committee later this session or in a future session, and that what has been a “sweetener” in the past is now in a stand-alone bill to make it easier to pass and harder to advocate against and vote against. We have been put in the less-than-ideal position of arguing against extending a so-called benefit to emotionally compelling groups. (We continue to assert that vouchers in any form actually result in lower academic results as explained further below and are not actually a benefit.) We believe that if this bill passes out of this committee, it will soon be amended, or another bill will follow that will eliminate the income cap for all Kansans. We believe the income cap should remain in effect and not eliminated for some categories of families.

Eliminating the eligibility requirement that students shall have been previously enrolled in public school and the provisions to double the aggregate credit limit will result in a massive expansion of this problematic program.

The title of the bill states that it eliminates “the eligibility requirement that students shall have been previously enrolled in public school,” and we confess some confusion whether that clause refers to everyone in the state or just those outlined in 1(d)(3)-(5). This program has continued to evolve beyond its original stated purpose of allowing some children to move out of their public school, and this would shift it further away. If it just applies to the new eligibility categories, it is an incremental step towards eliminating that requirement entirely. If it applies to all, it is a massive expansion of the program that will immediately cause every private school student to become eligible. The doubling of the aggregate credit limit shows that this bill contemplates a large increase in uptake of this program. It is notable that the increase is fueled not by encouraging private schools to accept and retain more of the over 200,000 Kansas students already eligible for this program, but by extending it to students who are from higher income levels, including those already attending private schools-the kinds of students who are less likely to require higher levels of resources. This bill continues to allow schools to participate in the program without accepting a single at-risk or Level 1 student.

This bill hands over public tax dollars without limiting “school” choice

We believe schools receiving public funds should accept and retain all students who apply, but this bill does nothing to curb “school” choice. The schools get to choose their students. The recently-passed open enrollment legislation states, “A school district shall not accept or deny a nonresident student transfer based on ethnicity, national origin, gender, income level, disabling condition, proficiency in the English language, measure of achievement, aptitude or athletic ability.” That same language has never been added to the tax credit scholarship program.

We were given a typical application for a current Qualified Participating School. It requires

- Baptismal and First Communion Certificate
- last report card
- IEP/ILP documentation
- number of years family has belonged to parish and degree of participation in the Stewardship Way of Life
- successful completion by the student of a screening assessment.

The application notes that submission of documents does not guarantee admission, that in submitting an application the parents agree to the school’s testing procedures and explicitly states the school reserves the right to refuse admittance to any student whose academic needs and behavioral needs are greater than the school can accommodate.

As written, this bill will likely be used by private schools to choose students who are easier and less expensive to teach, leaving the most challenging students to the public schools and leaving less funding to educate those students. On Monday, January 30th, 2023 the K-12 Education Budget Committee heard from a conferee representing The Independent School in Wichita who stated that his school does not accept students more than one or two levels behind in reading. Additionally, in a hearing on a similar bill in a prior session, one of the conferees admitted that the private schools he worked with counseled out high school students who were not academically successful. They send those students back to the public schools. As private schools, they have the right to recruit athletes, to choose not to accept students who don’t have the same religious beliefs or academic backgrounds as their other students, and to send children back to their local public school if they don’t want to keep them, but we vehemently dispute their ability to retain those rights when they accept public funds. **With a 100% tax credit, it can no longer be argued that these are not public tax dollars.**

This program puts students at risk.

In addition to failing to tailor this program to its stated goals, there have been no successful attempts to add provisions to ensure that our most vulnerable students get an adequate education. The voucher/tax credit scholarship experiment has been underway for decades in other cities and states, and research shows that these programs lead to **decreases in student performance**. There is also substantial research documenting ways in which private schools utilizing vouchers in other states have shown a lack of oversight, higher attrition rates, fiscal mismanagement, fraud and a lack of adequate academic services. Recent research shows that voucher programs cause Hurricane Katrina and COVID sized learning losses. As taxpayers and parents, we find the complete lack of oversight in this program troubling. This bill could but does not

- Require schools be accredited under KESA
- Require schools to have legitimate curriculum
- Require schools to have adequate and safe facilities
- Require schools to include music, art, or physical education
- Require schools to provide lunch or transportation
- Prohibit discrimination by schools
- Require schools to participate in state testing
- Require schools to track or report academic progress of students using the program
- Require schools to publicly report their finances and curricula.

Voucher advocates sometimes claim that there is no need for oversight because parents won't leave their children in an inadequate private school. Voucher programs in other states show us that is not the case. The reality is that parents often lack information needed to make informed choices, and bills like this do not require the collection or reporting of that information. Parents who find their voucher school inadequate also might want to avoid the trauma of moving schools again. (Research shows that changing schools is, in fact, a traumatic experience for students.) They also might choose a school for reasons other than academics. These choices become more problematic when that choice is being funded by public tax dollars. Under this bill, a student could use a tax credit scholarship to leave a high-performing public school and pay tuition to a lower-performing private school. Tax credits should not be used for such purposes. School choice exists in Kansas, but public subsidies should not be used for inferior educational options.

This program is a religious school subsidy program.

This program might better be titled the “religious school system subsidy program.”

Though we often hear the trope that we should fund students, not systems, the vast majority of the private schools that receive “scholarship” funding are part of religious school systems. Many of them are supported by institutions with extensive fundraising ability. Of the schools signed up to participate in the program, only a few are not religiously affiliated. All of the largest Scholarship Granting Organizations (SGOs) are religiously affiliated. SGOs can retain up to ten percent of the funding they receive, so they are also being subsidized by this program. Most of them are also clustered in the Kansas City, Wichita and Topeka metro areas. Rural communities are subsidizing vouchers for families in the cities.

It defies logic to tell our public schools they must be efficient and minimize administration and then allow the diversion of public dollars to schools in a separate system, with their own buildings and administrators. We urge you to oppose SB 87.