



KANSAS NATIONAL EDUCATION ASSOCIATION / 715 SW 10TH AVENUE / TOPEKA, KANSAS 66612-1686

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Written Testimony – Neutral
Senate Bill 164 – Childcare Employee Tax Credit
Senate Committee on Assessment and Taxation
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Chairwoman Tyson, members of the Committee, thank you for the opportunity to submit written neutral testimony on Senate Bill 164.

Kansas NEA recognizes that importance of quality, licensed childcare. We also recognize that, much like educators across the state, there is also a shortage of employees to staff childcare facilities. Quality childcare, much like quality schools, are critical to the success of our children. However, we do not believe the solution to the shortage of employees is implementing a \$2,000 nonrefundable tax credit.

Last year, a bill passed giving educators a \$250 nonrefundable tax credit for out-of-pocket classroom supplies expenses. We testified in favor of the bill suggesting that it was a good start but would not come anywhere close to covering the actual amount spent out-of-pocket by our educators. Tax credits like these are simply not enough to entice educators to stay in the profession.

This committee spent three days hearing a bill that would have given parents of nonpublic school students a refundable tax credit for the entire BASE amount -- \$5,103. Another bill being considered in both chambers provides contributors to a “scholarship fund” a tax credit that applies 100% to their tax liability up to \$500,000. These proposals are balanced on the backs of Kansas children, and they come with divisive rhetoric implying educators are the ones failing our children.

Instead of working another tax credit bill with no assurances of a return on investment, Kansas NEA believes one of the best ways to address the shortages of educators, including childcare employees, is to increase their pay. Where is the discussion of increasing the minimum wage? Where is the support for ensuring schools are funded to meet the rising costs of inflation as well as full funding for special education?

The work of childcare employees is just as important as those working in our public schools for PreK through 12. As such, we urge you to have these important discussions surrounding staff shortages without pitting these critical roles against each other. Instead, implement changes that benefits all of them and, ultimately, all Kansas children.

Thank you for your time.