



Written Testimony before the
Senate Committee on Assessment and Taxation

in opposition to

Senate Bill 128 – Establishing the ad astra opportunity tax credit to provide an income tax credit for taxpayers with eligible dependent children not enrolled in public school

by

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Madam Chair, Members of the Committee:

[Game On for Kansas Schools](#) is a nonpartisan grassroots effort among Kansans who share a belief in high-quality public education as a right of all Kansas students. We advocate for Kansas public schools to ensure our teachers, principals, superintendents, and school board members have the resources necessary to deliver quality education to all Kansas students. We inform communities across the state about issues and legislation affecting their students, and our membership extends statewide.

We oppose SB 128 because it essentially pays people to put their children in private schools or home school. Public education is a public commitment and a civic responsibility that is shared by the entire population of the state. Following the rationale of this bill, we should also give anyone who doesn't have a child in the public schools a tax credit. People who have never had children, people whose children are not yet in school and parents of children who have graduated all continue to pay taxes and do not get a tax credit. Allowing such a credit would leave the state unable to fund an appropriate and adequate education system.

Limiting the bill to those who currently have students in private school or home school is still bad policy and fiscally irresponsible. First as of the time of this drafting, this bill has no fiscal note. Its cost will be significant, though. Additionally, public schools do not exist for the benefit of any one family, and the base state aid for any individual student is not directly related to their family's taxes. By giving parents the base state aid for their student, they are essentially taking money from other community members who have pooled their resources for their community schools and giving them to parents to use as they choose. People may choose not to attend public schools but they are not entitled to get a rebate from the state for doing so.

Our state and local governments provide multiple facilities and services that citizens may or may not utilize, but we don't give rebates to those not using them. We have parks, but people don't get a tax credit if they belong to country clubs instead. We have libraries, but people don't get a tax credit if they opt to buy books at a bookstore. We have police and fire services, but people don't get a tax credit if they don't ever need those services. Our state taxes fund our public schools which are available for any child in the state. If parents choose to do something else for their children's education, they may do so, but they are not relieved from sharing in the

responsibility of funding public education and they are not entitled to what amounts to a cash payment for opting out.

Section 1(b) is especially problematic. It provides that if the amount of the tax credit allowed by this section exceeds the taxpayer's income tax liability imposed, the excess amount shall be **refunded** to the taxpayer. It further shows the disconnect between any individual family's tax payments and funding for their children's education. It is inappropriate to give a taxpayer money beyond that which they actually paid towards public education or any other public expenditure.

We urge the committee members to oppose the passage of SB 128.