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Written testimony to Senate Committee on Assessment and Taxation

Stand Up Blue Valley: Families for Our Schools Opposes SB 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.

Hearing: Thursday, February 9, 2023, 9:30 AM Room 548-S

Stand Up Blue Valley: Families for Our Schools is a parent and patron advocacy group in the Blue Valley School District. We advocate for legislation that supports our community's Blue Valley Schools and work to help citizens understand the importance of their votes to our schools.

Madam Chair and Committee members:

Stand Up Blue Valley: Families for Our Schools has reviewed SB 128, and we are submitting testimony **in opposition** to this bill.

Although not explicitly stated, it is clear that SB 128 is a **voucher program** where parents who enroll students in private schools are given their state taxes back and can use those dollars for tuition. While we support families' rights to send their children to private schools or to homeschool them, we DO NOT support giving tax money to non-public entities that don't serve all students and are not required to have state accreditation, public oversight, or any measure of accountability for the tax dollars received. This is clearly the intent of SB 128.

Specific concerns about SB 128:

Unprecedented refund of tax money not being used is not how our system works

In general, we strongly object to the idea that an individual would get credit on his or her state taxes for services they have chosen not to use. This is a very slippery slope in that there are many services essential to the well-being of citizens and communities that not every taxpayer needs or uses. For example, if a taxpayer attests that he or she does not drive on highways, should they have that portion of their taxes returned? We sometimes hear the argument that residents who don't have children should not pay taxes to help fund public schools. Will this be the next step? The legislature is tasked with deciding how to responsibly collect and distribute tax dollars to benefit our state as a whole.

Harmful effects on Kansas public schools

It is the responsibility of the state to provide K-12 education for all. This is funded by providing school districts with BASE aid determined by the number of students enrolled - but the dollars are NOT specific to the individual student. This is a fallacy that has been perpetuated by those who support diversion of tax money away from public schools.

The BASE aid amount is simply the calculation used to distribute money to each district. Blue Valley Schools doesn't have an account for each student that they draw from. State money is pooled and used to meet the needs of over 22,000 students - with classroom teachers, yes, but also specials teachers (P.E., art, music), special education services (reading support for example), library services, counselors (who help high school students with college and career applications), school nurses, and the list goes on. Public schools need to be funded and supported to meet the needs of ALL of the children of our community. Encouraging parents, via the carrot of a tax refund, to withdraw from public schools, should not be the goal of the Kansas legislature.

Harmful effects on our communities and our state

Kansas's population growth has slowed over the past 10 years, and last year it declined. Kansas has been known for excellent public schools. People and businesses move here for our schools. In Blue Valley, in fact all of Johnson County, excellent public schools factor into the decision of many relocating businesses and people. In this way, Blue Valley Schools are the economic driver of our area. Any policy that removes funding from public schools is harmful to communities and Kansas overall.

Lack of public oversight of the schools benefiting

While SB 128 does not direct tax money in a straight line to private schools, it is clear that the intent is to use tax money to fund private school tuition.

Public schools have a locally-elected School Board, are required to administer and report the results of State Assessment testing, are required to publish budget documents detailing the use of tax dollars, and have many other processes in place to ensure rigorous oversight.

SB 128 provides for NO public oversight as to how the tax money is spent. There is no requirement for a local elected authority in lieu of a Board of Education. There is no requirement to document how the benefiting schools use the money they get as a result of this tax refund/voucher program. There will be no way to know who is reaping financial rewards, quite possibly at the expense of students.

There is no oversight or accountability built in to ensure students are even benefiting. SB 128 provides no requirements for state assessment tests or other standardized exams. There is no way to track whether the students participating in the program, individually or as a group, are keeping pace with grade level, if they are proficient, if they will be ready to graduate. There is no oversight to ensure that students have the opportunity to master all core subjects.

State abdicating its responsibility to students

SB 128 would divert tax money to private schools that are not required to be accredited. Taxpayer money will be the target of for-profit services; parents and unqualified private school teachers and administrators may not have the knowledge or tools to discern the good from the unhelpful, even harmful. SB 128 contains no provisions to help prevent students from being used for the money assigned to them by for-profit private schools. The State has the responsibility to ensure that State dollars being spent to educate Kansas children are being spent in a fiscally responsible and effective manner.

Student support nonexistent

SB 128 does not provide for any infrastructure to support students and families that is present in public schools. Our Blue Valley Schools have a school counselor in each building who guides students in course selection, college applications, to name just a few services. Students are assessed for learning disabilities and can get the support they need. Parents who only know their own kids may miss important delays that, if caught and supported in the public school, could be overcome or minimized by the time a student reaches graduation. SB 128 is not good for the children.

After careful consideration, we believe the answer to whether this program would actually benefit Kansas students and represent responsible stewardship of Kansas tax dollars is clearly "No." We ask that you vote NO on SB 128.