

**February 9, 2023**

**Written Testimony to the Senate Assessment and Taxation Committee**

**NAME: Shannon Kimball**

**TITLE: Parent of 3 public school students; 12-year school board member**

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**BILL NUMBER: SB128, Opportunity Tax Credit**

**PROPONENT, OPPONENT, or NEUTRAL: OPPONENT**

Dear Chair & members of the committee,

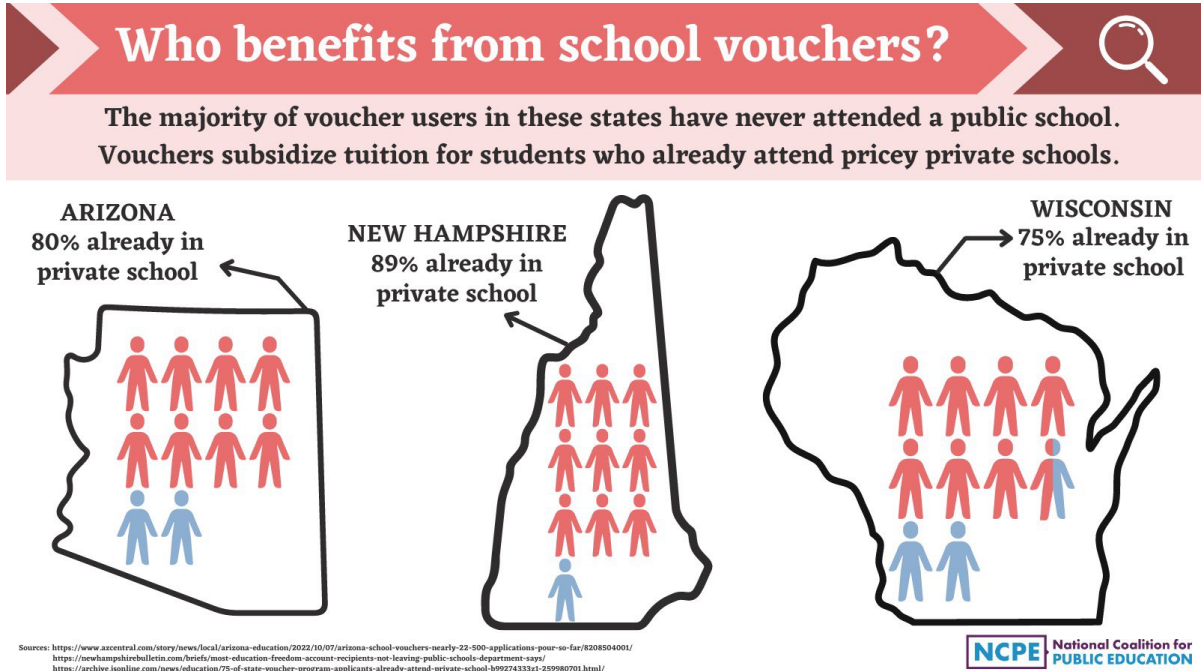
I am writing to voice my strong opposition to SB128. Based on my experience as a parent of three students in Kansas public schools since 2010, as well as my 12 years of experience as a school board member, SB128 will harm education in our state. In reality, it is about neither expanding opportunities for all students nor improving academic achievement for Kansas children. I ask you to reject this proposal.

Our state constitution charges the legislature with creating a system of public schools and with providing adequate and equitable resources to those schools. SB128 transfers public tax dollars, through the mechanism of refundable tax credits, away from the public school system to private schools that are not supervised by local boards of education; not subject to the oversight of the State Board of Education; not held to the same high levels of transparency and accountability for spending of taxpayer money; not held to the same high levels of accountability for student achievement; not required to serve all students who wish to attend; not required to provide due process to parents, students, or staff in resolving problems or concerns; and not accountable to any democratically elected governance body, parents, or voters. These shortcomings of SB128 are especially egregious given that our public schools have been underfunded—both legally and as a matter of what it actually takes financially to provide the high-quality education Kansas parents expect and Kansas students deserve—since before my oldest son, now a senior in high school, started kindergarten. He has been shortchanged by the legislature, as have all the students and families in our public schools the last decade plus. Until the public schools these students attend are provided all the resources they need to thrive and excel, tax dollars should not be diverted to create a second, inequitable and inadequate system of education in our state.

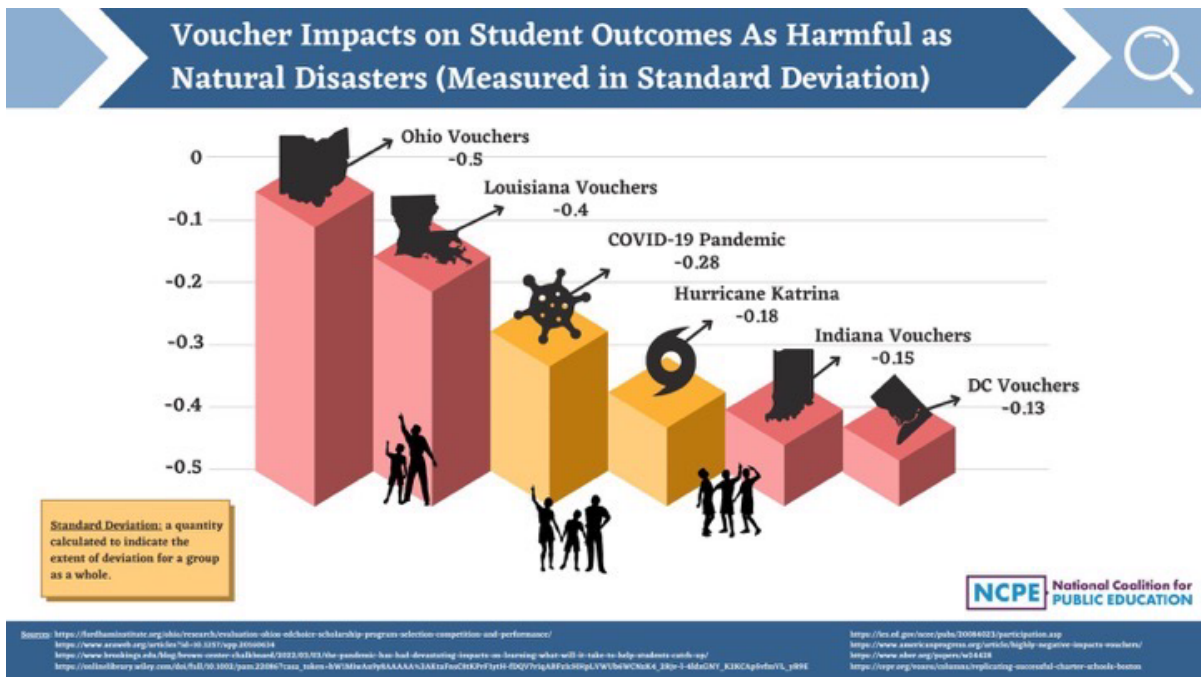
Moreover, the body of research around education tax credits and similar voucher programs is conclusive—they overwhelmingly result in transfers of tax dollars to wealthy families who are already sending their children to private school and, most

alarmingly, they harm student achievement for those public-school students who attempt to use them.

The graphics below show that most voucher users never attended public school:



Shockingly, and alarmingly, for those students who moved from public to private school using a voucher, the negative academic impact on those students approximates and even exceeds that seen as a result of the pandemic and Hurricane Katrina.



Moreover, studies of students who leave their voucher private school to return to public school have revealed that those returning students fare far better academically in their public school; data collected about students in Wisconsin showed “transferring students realize[d] substantial achievement gains after moving to the public sector.”<sup>1</sup>

Researchers in this field have further pointed out that the negative academic impacts of tax credit/ESA/voucher programs substantially exceed the positive impacts of even highly successful academic programs such as high-quality pre-K.<sup>2</sup> This is compelling research-based evidence showing that tax credit/ESA/voucher programs have harmful impacts to students. Kansas students and families cannot afford such a self-imposed academic disaster.

In closing, I ask you to vote NO on SB128. The future of education in Kansas needs you to focus tax dollars on fully resourcing our public school system (starting with fully funding special education in Kansas), not creating separate and unequal systems that research shows ultimately harm student achievement.

Thank you for your consideration.

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<sup>1</sup> Carlson, D., Cowen, J. M., & Fleming, D. J. (2013). Life After Vouchers: What Happens to Students Who Leave Private Schools for the Traditional Public Sector? *Educational Evaluation and Policy Analysis*, 35(2), 179–199. <https://doi.org/10.3102/0162373712461852>.

<sup>2</sup><https://twitter.com/joshcowenMSU/status/1619773743785734144?s=20&t=1N0BTNeit7pl4ZuARvx7zA>, citing Duncan, Greg J., and Katherine Magnuson. 2013. "Investing in Preschool Programs." *Journal of Economic Perspectives*, 27 (2): 109-32.