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Written Opponent Testimony

HB 2068 - Expansion of the Tax Credit Scholarship Program Act
Presented to the House K-12 Education Budget Committee
Tuesday, January 26, 2021

By

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Kansas State Board of Education

Madam Chairperson and Members of the Committee,

HB 2068 seeks to expand student eligibility for the Tax Credit Scholarship Program **from** an at-risk public school elementary student, as defined in K.S.A. 72-5132, who attended one of the lowest 100 performing elementary schools **to** any public school student who is eligible for free or reduced-price meals under the national school lunch act and to students who received an educational scholarship under this program and have not graduated from high school and have not reached the age of 21 years. With the proposed removal of current requirements to qualify for scholarships, and new definitions proposed for “eligible student” and “public school”, HB 2068, as proposed, greatly expands the amount of tax credits which scholarship granting entities will likely need to meet the potential requests.

In December 2020, the Kansas State Board of Education established, by general consensus, positions on existing and potential legislative issues of educational interest. Among those positions is the following: “Opposes efforts to divert funds from public schools to non-public educational options.” While we recognize that current law allows diversion of some tax dollars from the State General Fund and such credits already reduce the amount of funds available to fund public schools and other state services, the proposed changes will most likely cause an even greater amount of funds to be indirectly diverted from the General Fund to ‘non-public educational options’. The increase in tax credits will not only affect the availability of funds for state services, but in order to meet the needs of those served through state-funded services, other taxpayers will be required to contribute more at a time when most family budgets are already stretched.

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Kansas leads the world in the success of each student.

Following the State Board of Education's position on this issue, we rise in opposition to the proposed expansion of the scholarships to students who do not meet the requirements of being at-risk and who do not attend one of the 100 lowest achieving elementary schools. Not only are there concerns regarding the potential additional reduction of funds available for state programs, including public schools, but the structure of this bill has the potential of further expanding the gaps between the regulation and accountability requirements for public schools vs those required of non-public schools. Such gaps allow non-public schools to operate without the oversight of all taxpayers although they are indirectly receiving taxpayer funds. I am certain you are aware, when a public school receives taxpayer funds, it is held responsible by the taxpayers for satisfying multiple accountability measures to show achievement results, etc. connected to the funding. In fact, numerous Legislative Post Audits have been required by the Legislature resulting in taxpayers being able to determine if the school districts are using the funds provided as is intended. At this point there seems to have been no interest in ensuring that the statute is being followed by scholarship granting organizations or even that the scholarship funds are being used by the qualified schools as intended. Thus, it appears as if there is currently a double standard when the Legislature requires accountability for the taxpayer funds it causes to be provided to Pre-K – 12 educational entities.

Current funding for At-Risk programs at public schools is determined by the number of students who are eligible for free meals. Most students who are At-Risk qualify for free meals; however, there are students who qualify for free meals who are not considered At-Risk students. Since non-public schools have the ability to be selective regarding who they accept as students, the possibility exists that student applicants who are At-Risk and qualify for free meals may be rejected for various reasons, while low-income, non-At-Risk Student applicants may be selected to receive scholarships. With the proposal to no longer focus on At-Risk students, it appears as if the original purpose of the establishment of the Tax Credit for Low Income Students Scholarship Program is being lost in the proposed expansion.

Public schools, by law, must accept and teach all students who live in their district, regardless of the child's ability, behavior, religion, etc. while a non-public school can select their students and can limit the number of students they accept. To their credit, we know that today there are non-public schools who accept students who have difficulties learning, etc., but the laws still allow them to limit and select students. When Kansans' tax dollars are used, accountability for student outcomes must be equally applied to those education entities receiving the funds, whether the funds be directly or indirectly received. Accountability needs to enable measurement of likeness to likeness. Otherwise, the view of students in one setting can appear to be achieving at a higher level because the student bodies being compared are not comprised of like populations. To do

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otherwise, allows the potential of incorrect assumptions to occur and it also places roadblocks in place when the sharing of successful strategies by both public and non-public education entities could benefit all Kansas students regardless of where they attend school.

Others have voiced concerns that the non-public schools will also use the scholarships to recruit the best athletes, the best debaters, etc. to attend their schools. Two members of the State Board of Education also serve as members of the Executive Board and the Board of Directors of the Kansas High School Activities Association. At least one of the two members is able to tell you that there is currently a great deal of concern regarding some KSHSAA non-public school members which continue to build 'athletic and activity powerhouses' by recruiting from surrounding public schools those students whose strengths will fulfill the school teams' needs.

Thank you for your consideration of concerns held by members of the Kansas State Board of Education and others within the education community when you work HB 2068.