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**February 13, 2017**

**Testimony to Senate Committee on Assessment and Taxation**

Chair, Senator Caryn Tyson, Room 123-E

Phyllis Fast- Committee Assistant, 785-296-2713, [Phyllis.Fast@senate.ks.gov](mailto:Phyllis.Fast@senate.ks.gov)

Hearing: Tuesday, February 14, 2017, 3:00 PM Room 152-S

**NEUTRAL** SB 188 – Under Kansas Income Tax Act

Chair [Sen Caryn Tyson](#), Vice Chair [Sen Dan Kerschen](#), Ranking Minority Member [Sen Tom Holland](#)

Please accept this written testimony on behalf of Kansas PTA regarding Senate Bill 188 and the proposed structural changes to Kansas tax policy.

While our testimony is neutral, Kansas PTA supports a key feature of these proposed changes to current tax policy - the intention to establish a reliable, predictable source of revenue from which an adequate and equitable investment in public education can be made. We recognize that the specific tools of a structural fix may change over the course of the session or be presented in another package. Kansas PTA is highly encouraged by the bi-partisan cooperation and support for this plan. We urge continued deliberations toward a final resolution that achieves a structural, one-time fix. When the final comprehensive bill is presented, Kansas PTA will shift to a supportive position.

The need for a predictable revenue stream for public education, that will support the actual costs of providing every Kansas youth the opportunity to achieve the state education standards, is critical. Educational attainment has proven to be one of the more powerful protective factors though the Great Recession and our state's lagging economy ([Bureau of Labor Statistics, 2015](#)). Individuals with high school and college degrees have been significantly more likely to retain employment. These same education degrees are highly predictive of independence from welfare and social safety net systems, lowering the need for state and federal expenditures. Public education for all Kansas youth is the primary responsibility of the state ([Governor Brownback, 2011](#)) and one of the soundest investments in the future economic and civic vitality for Kansans. Kansas public schools have demonstrated a commitment to continuous improvement and facilitating success for all students while maximizing diminishing resources ([KASB, 2016](#)).

The one constant in our rapidly changing labor market is the demand for a well-educated work force. The time to invest in public education for all Kansas kids has never been more compelling than in recent times.

- [PTA mission and purpose](#) have remained the same since our inception over 100 years ago, focused on facilitating every child's potential and empowering families and communities to advocate for all children and youth
- [Legislative Priority 2](#). Kansas PTA will support efforts to restore an equitable and balanced tax policy to maintain a reliable revenue stream for public education. A policy which draws upon a combination of income, property and sales taxes has been proven by history to be a secure and sustainable approach.

Thank you for your time and consideration.

*Denise Sultz*

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Cc: Josh Halperin, VP Advocacy; Devin Wilson, State Legislative Chair  
Debbie Lawson, Mary Sinclair, PhD & Brian Hogsett, Team Advocates

**THE PTA POSITION**

Kansas PTA is a [nonpartisan](#) association that promotes the welfare of children and youth. The PTA does not endorse any candidate or political party. Rather, we advocate for policies and legislation that affect Kansas youth in alignment with our legislative platform and priorities.