

To: Committee on Assessment and Taxation
From: Jeremy Gibson
Subject: Senate Bill No. 21
Date: 1/17/23

Thank you to the committee for allowing me to just a moment to voice my approval of the intent of addressing the financial hurdles placed upon teachers as continue to help our students become successful.

The 2 day tax "holiday" at the beginning of August shows an act by the state to address those hurdles from a tax perspective. The state's withholding of tax on purchases of instructional items of less than \$100 indicates that these purchases are for consumables, like Kleenex, writing utensils, paper and the like, but not for high ticket items like computers. As a teacher, I buy all these things (and parents do too) and by the end of the year, I often wonder where all my pens went. Same holds true for pencils, paper, Kleenex and the like.

At the same time, I would assume you will hear from teachers who will question the action. As the Current maximum of educator expense deduction is set at \$300 and it is estimated that this year, teachers will spend over \$800 on their respective classrooms, quick math shows us numbers we all know too well:

If a teacher spent \$800 on items for his classroom, this would mean that \$734 worth of product were purchased (9% tax rate in Topeka). Of the \$66 in tax, only roughly \$44 would be saved out of the \$800 spent. Granted, if \$300 were deducted at tax time, the combined tax savings would be about \$350 out of a projected \$800 spent, meaning a teacher could spend over \$450 of their own money.

As I do understand Senate Bill 21 is just the beginning step in the right direction early in this legislative session, it would be wrong for me to not acknowledge those sentiments.

Jeremy Gibson