



## MEMO

TO: Assembly Committee on Education

FROM: Chris Reader, Executive Vice President of IRG Action Fund

DATE: February 10, 2022

RE: Support for AB 964, Taxpayer Refunds for Closed Schools

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Chairman Thiesfeldt and members of the committee,

Thank you for holding this hearing today on these important education reform proposals. My name is Chris Reader, and I'm the Executive Vice President for IRG Action Fund. IRG Action Fund is the advocacy and lobbying partner to the Institute for Reforming Government, a Wisconsin based think tank.

IRG Action supports Assembly Bills (AB) 963, 964, and 965. I am specifically speaking on AB 964 today. AB 964 ensures that a child's education will be the top priority, rather than the political posturing of unions and bureaucrats. Further, this bill sends an enforceable message that the Legislature, parents, and taxpayers will not accept public school districts locking their doors to students for days and weeks at a time. AB 964 does this by requiring a school district to refund parents if the school district shuts its doors to in-person learning for an unreasonable amount of time, as outlined in the bill. After all, parents pay for the schools. They should not be paying the same price when the school district fails its most basic test: to welcome students inside to learn.

Wisconsin families work hard and know what is best for their families. Parents count on their local schools, which they pay for with their hard-earned tax dollars, to remain open and operational so that their children can prepare for their future. Unfortunately, many school districts across Wisconsin were closed to in-person learning for many weeks and even months after they were able to reopen safely. Even at the start of this academic year, we saw the largest districts in the state again close their doors to in-person learning, with little or zero notice to families, throwing the lives of families into chaos as parents had to scramble to find childcare or miss work. The impact was more acutely felt by low-income families, already struggling to make ends meet.

AB 964 holds school districts accountable when they fail to perform their most basic duties and keep schools open. Specifically, the bill increases the school property tax credit for residents of school districts that are closed to in-person instruction for more than 10 days of instruction during the second half of the 2021-22 school year. While the bill is forward-looking only, it will make districts think twice before closing schools again.

The mechanics of the refund, as spelled out in the bill, would increase the school property tax credit for residents in districts that close to in-person instruction for more than 10 days of instruction in the semester. Under the formula in the bill, residents would see a refund of up to 10% of their property taxes or rent constituting property taxes based on a formula that takes into account the number of days schools were closed. Residents with school children would see their refund increased to up to 25%, limited to those households with gross incomes under \$80,000 or \$150,000 for married couples.

Parents and taxpayers are rightfully concerned when their schools close, and AB 964 helps ensure it won't happen again. How did we get to this point? At the start of the pandemic, Governor Tony Evers mandated that schools closed. Facing mounting criticism, on June 22, 2020, the Department of Public Instruction published guidance for all schools to ensure a smooth transition back to in-person instruction for the fall of 2020. Yet, too many schools were reluctant to fully open to in-person learning, five days a week even when the scientific evidence said otherwise.

At the start of 2021, only 20% of Wisconsin school districts were fully open to in-person learning, five days a week, according to AEI<sup>1</sup>. Schools were disproportionately likely to be closed in low-income areas. This improved during the year; however, by May of 2021, one out of every three school districts were still not fully open to in-person learning. This included two of the state's largest school districts in Milwaukee and Madison. In stark contrast, at the start of 2021, 100% of Florida's school districts were open five days a week to in-person learning.

These school closures not only cost parents a tremendous amount of money, they also stunted the learning and growth of students, and will have unforeseen negative impacts on students' mental health for years to come. Unfortunately it is well established that the closures were more about politics than public health. Dr. Will Flanders at the Wisconsin Institute for Law & Liberty found in early 2021 that the school closures had already cost students future earnings of over \$7 billion<sup>2</sup>. That's generational economic damage that was inflicted upon the children of these closed schools. Dr. Flanders also found that school districts that started virtual saw a great decline in enrollment<sup>3</sup>, as families found alternative education that valued in person instruction – or simply left the education system entirely. And Dr. Flanders found that it was labor unions, not a local presence of COVID-19, that drove district decisions to be open in person or not<sup>4</sup>. More recently, his work has revealed that districts closed for in-person learning had a 4.8% decline in math proficiency, 1.6% decline in English proficiency, and districts with a higher percentage of economically disadvantaged students saw the largest declines<sup>5</sup>.

That's why, in June of 2021, over 175 parents sent all of you a letter demanding refunds for closed schools<sup>6</sup>. These parents and taxpayers were forced to pick up the tab when schools closed to stay at home from work or pay costs related to childcare or virtual learning. That's unfair to Wisconsin families, especially when Wisconsin school districts continued receiving their full per-student state funding, not

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<sup>1</sup> <https://www.returntolearntacker.net/>

<sup>2</sup> <https://will-law.org/study-spring-2020-school-closures-may-result-in-7-billion-lifetime-earnings-loss-to-wisconsin-students/>

<sup>3</sup> <https://will-law.org/study-wisconsin-school-districts-that-started-school-year-virtually-experience-greatest-enrollment-declines/>

<sup>4</sup> <https://will-law.org/study-unions-politics-appear-to-drive-fall-school-reopening-decisions-in-wisconsin/>

<sup>5</sup> <https://will-law.org/wp-content/uploads/2022/02/CountingTheCost-Final.pdf>

<sup>6</sup> [https://reformgovernment.org/wp-content/uploads/2021/06/2021-06-14-IRG\\_Final-parent-letter.pdf](https://reformgovernment.org/wp-content/uploads/2021/06/2021-06-14-IRG_Final-parent-letter.pdf)

to mention massive federal funding for COVID relief. In short, taxpayers were paying full price and then some for an incomplete product. In any other area of life, a refund would be expected.

Members of the committee, you have an opportunity with this bill to say never again will it be okay for districts to put unions ahead of families and children. IRG Action encourages you to support this bill and move it forward to the full Assembly.