



Written Testimony in Support of House Bill 281

Submitted by Catherine Bush, Chief of Staff and Senior Vice President for Institutional Development & Effectiveness, on behalf of Lakeland Community College.

Thank you for the opportunity to provide written testimony in support of H.B. 281, providing college graduates filing Ohio income tax the opportunity to take a personal income tax deduction for certain out-of-pocket higher education expenses.

The purpose and the manner in which this legislation will address taxpayers' debt incurred while enrolled in an institution of post-secondary education aligns with the mission of a community college. Lakeland Community College, a two-year college in Kirtland, Ohio was founded by a vote of our community and continues to have their tax levy support to meet our mission of providing quality learning to meet the social and economic needs of our community. During the Spring 2016 semester, 7,474 students are enrolled to begin or continue studies to complete a certificate or associate's degree or complete the first two years of course work that will apply toward a bachelor's degree at a four year school. The opportunity to earn a credential at an affordable local institution in order to obtain employment, possibly in a high demand or new industry or technology, is critical to the economic well-being of our taxpayers.

Our core purpose is to 'impact lives through learning' and we remain committed to our core value of accessibility. For us, this means being aware of the barriers, including financial ones, that students face when continuing their education and doing whatever we can to remove or minimize those barriers. Our community recognizes the importance of having a high quality of higher education close to home and the heightened value of that education when delivered by an institution committed to doing whatever it can to keep tuition affordable.

In the most recently completed academic year, the average age of our students was 27 years and 64.5% of those students attended on a part-time basis. While our tuition and fees (excluding books and instructional materials) for this period were affordable at \$3,286 per year for a full-time student, the reality is that 49.3% of our students required some form of financial aid in order to begin or continue their studies. For all of our students, but most especially those individuals for whom the financial burden is a sacrifice, affordable higher education represents their best opportunity to obtain jobs that offer better than just a living wage.

What the above noted statistics hint at, but don't fully describe, is the juggling act required of our students in order to persist and complete the education needed to begin, change or improve their earning potential and in turn, their lives. Numerous studies indicate there is a swift and escalating shift to jobs requiring post-secondary education. Many of the high demand, high paying jobs of the future will require education beyond high school. For our students, the multitude of challenges they have to overcome on any given day, require not only ingenuity and

constant problem, but also decisions on allocating minimal individual resources. And, while our certificates and associate degrees lead to stable positions in high demand occupations in fields like healthcare and manufacturing, the reality is that a high percentage of our graduates will need to continue their education in order to continue use advancing their career. Additionally, a high percentage of our students have chosen Lakeland as an affordable option for the first two or more years of a bachelor's degree.

In summary, House Bill 281 represents an important commitment to the value of post-secondary education. We appreciate the sponsors' recognition of all students' investment in post-secondary education and training and more specifically, the particular struggle of students balancing multiple (including financial) demands. Lakeland supports efforts to remove financial barriers for students to drive persistence to completion or to encourage them to turn and finish their degree. This deduction for qualified higher education expenses will be especially appreciated by graduates at a time when they are faced with repayment of educational debt. Finally, employers statewide may find this deduction to be effective as part of an overall strategy to fight 'brain drain' in that graduates may take this deduction into consideration when comparing offers of employment from in-state and out-of-state employers.