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## Kansas Recreation and Park Association

Date: 3.21.17

To: House Committee on Taxation

From: Erika Devore, Executive Director

Re: HB 2384

Chairman and Members of the Committee:

I am Erika Devore the executive director of the Kansas Recreation and Park Association (KRPA). Thank you for the opportunity to come before the committee to provide comment in opposing any attempt to include in HB 2384 changes that would create barriers for our patrons of government-operated facilities that charge a fee for dues or memberships for recreation.

Does this legislation foster community engagement in healthy lifestyles? This is the question I ask myself when looking at any legislation. Removing the sales tax exemption for government-operated facilities which provide recreation would create a barrier for our patrons, which includes a significant number of lower income Kansans.

We believe communities that take pride in their quality of life invest in recreation and parks. Recreation and Park resources attract new businesses, preserve wildlife habitat and improve the physical and mental health of citizens of all ages. As such KRPA is committed to supporting public policies and investments that promote and enhance recreation activities and park services. Most importantly, we are a vehicle for giving communities options to improve their health through our member's services.

Our recreation facilities are already subject to taxation by cities where they provide services to your constituents. Our current tax self subsidizes recreation services with our own local funding for recreation opportunities. We do not rely on state general funds for those local services.

As such, we believe any additional tax creates a barrier for our patrons, if implemented, it will have a negative impact the number of people able to use our services. Public services reach a broad audience with varying degrees of ability to pay for recreation opportunities. By way of example, we believe it will disproportionately affect lower income Kansans and those who do not have access to any other facility.

As recreation services continue to focus on supporting and building healthy communities we can ill afford to add another barrier for the public to access opportunities to stay healthy. As chronic disease and obesity rates increase all across the state we should be breaking down barriers to a healthy lifestyle.

For these reasons we stand opposed to amendments or legislation that would subject municipally-operated gyms, recreation centers or wellness centers to Kansas sales tax.

If you have any questions, feel free to contact me.

Erika Devore, MS, RD  
Executive Director  
Kansas Recreation and Park Association