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President, Kansas Academy of Nutrition and Dietetics  
HB 2261 – Testimony for House Committee on Taxation

Chairman Johnson and members of the Committee:

Thank you for the opportunity to provide support for House Bill 2261 which incorporates a decrease in sales and use tax rate to 5.5% on food and food ingredients.

The Kansas Academy of Nutrition and Dietetics represents more than 675 Kansas registered dietitian nutritionists who work with citizens every day, many of whom are challenged with having enough money to purchase healthy food.

When household budgets are challenged, food choices shift toward cheaper, high calorie, lower nutrient dense foods. The first items dropped are healthier foods including high-quality proteins, whole grains, and especially vegetables and fruits. This negatively impacts Kansans of all ages from growing children to working adults to seniors on fixed incomes.<sup>1</sup>

The Kansas Academy of Nutrition and Dietetics supports a reduction in sales tax on food as it is a barrier to more healthful eating. Food is not an optional luxury that can be forgone in times of limited funds.

The impact of Kansas having the highest sales tax in the country --

- Only 10% of Kansans are eating enough fruit and only 8.1% are eating enough vegetables<sup>2</sup>
- Small changes in diet could result in big payoffs – value of lives saved from boosting average daily consumption of fruits and vegetables by just one-half cup per day would be more than \$2.7 trillion<sup>3</sup>
- A significant number of adult Kansans are overweight (34.8%) or obese (32.3%)<sup>4</sup>; contributing factors for the food insecure is a reliance on lower cost, lower nutrient foods and beverages particularly if living in a food desert or rural area without a grocery store
- Those with limited income pay a higher proportion of their income on basic necessities – rent, electricity, and food than those with higher incomes

Reducing the sales tax on food consumed in the home supports efforts of the State and food, nutrition, and health organizations to improve the health condition and well-being of Kansans that:

- May encourage increased consumptions of fruits and vegetables, including foods grown locally that would contribute to supporting the economy of Kansas communities
- Promote benefits of increasing consumption of fruits and vegetables and other healthy foods as outlined in the 2015 Dietary Guidelines for Americans for their health benefits and contribution to prevention and treatment of chronic diseases, thus contributing to reducing healthcare expenditures

The Kansas Academy of Nutrition and Dietetics respectfully requests committee consideration and support of HB 2261.

Thank you,

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1. <http://www.ncbi.nlm.nih.gov/pmc/articles/PMC2847733/>

2. [https://www.cdc.gov/nutrition/data-statistics/pdfs/Kansas\\_StateActionGuide\\_Sept2018\\_508.pdf](https://www.cdc.gov/nutrition/data-statistics/pdfs/Kansas_StateActionGuide_Sept2018_508.pdf)

3. [https://www.ucsusa.org/sites/default/files/legacy/assets/documents/food\\_and\\_agriculture/11-trillion-reward.pdf](https://www.ucsusa.org/sites/default/files/legacy/assets/documents/food_and_agriculture/11-trillion-reward.pdf)

4. [http://www.kdheks.gov/brfss/Survey2017/si2017\\_bmi3cat.html](http://www.kdheks.gov/brfss/Survey2017/si2017_bmi3cat.html)