



**KANSAS**  
ASSOCIATION OF  
**COUNTIES**

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House Taxation Committee  
January 25, 2022  
HB 2484

Kansas Association of Counties  
Proponent Testimony

Chairman Smith and members of the Committee:

Thank you for allowing the Kansas Association of Counties to offer proponent testimony on HB 2484, which would eliminate the state portion of the sales tax on food.

HB 2484 eliminates the state portion of the sales tax on food, while leaving the local portion intact. This is important to county government because of the nature of how sales taxes are collected and distributed. There are two types of countywide sales taxes. The first is a general sales tax, which is not dedicated to a specific purpose. The second is a dedicated sales tax, which is committed to a specific purpose or project.

### **General Sales Tax**

General sales taxes are exactly what they sound like. They funnel into the county general fund, as well as the general funds of cities within the county. Under state law, there is a formula for determining how these taxes are distributed. If this funding were to be cut, the burden for that loss of revenue would fall on the local property tax. Eliminating the local portion of the sales tax would result in a tax shift to the property tax.

### **Dedicated Sales Tax**

Dedicated sales taxes are dedicated to specific projects, be that for road maintenance, construction or maintenance of facilities, or other county projects. Since these taxes are dedicated to paying for those specific projects, the loss of revenue would impact those projects and, again, would likely result in a tax shift to property tax.

For these reasons, KAC supports HB 2484 as drafted and would ask the committee to recommend it favorably for passage to eliminate the state portion of the food sales tax while keeping the local portion to avoid a tax shift to property taxes. Thank you.

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