



Healthy People Build Strong Communities

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Testimony of the Kansas Association of Local Health Departments (KALHD) to the  
House Committee on Taxation

Proponent for HB 2484 • January 25, 2022

Chairman Smith and Members of the Committee:

Thank you for the opportunity to supply written testimony in support of House Bill 2484 regarding elimination of the state rate for sales and use taxes for sales of food and food ingredients. KALHD is a nonprofit association dedicated to strengthening local health departments for the purpose of improving and protecting the health of all Kansans.

KALHD has a position supporting the elimination of the sales tax on food due to the tax's negative impact on health and economic activity. Per the Kansas Health Foundation<sup>1</sup>, Kansas currently has the second-highest sales tax on food in the country (6.5%) and this tax has a direct impact on everyone. That said, lower-income individuals see a significant share of their net income consumed by this tax. Families who have financial concerns may choose more affordable (and less healthy) food options to keep their grocery spending down to within their budgetary means. Elimination of this sales tax frees up room for Kansans to make choices for foodstuffs that are currently seen as unaffordable but superior in quality and nutritional value.

While we prefer the more aggressive start date listed in HB 2487, we are comfortable with the 1/1/2023 start date provided in this bill for the elimination of the statewide food sales tax.

Local health departments recognize the importance food plays in a healthy lifestyle. Sales taxes on food create a barrier for those with lower incomes. HB 2484's move to eliminate the state sales tax on food will improve the system and allow more people to have access to quality food. It is for these reasons that KALHD supports HB 2484 and asks that you recommend it favorably.

Respectfully,

Dennis Kriesel

Executive Director, Kansas Association of Local Health Departments

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<sup>1</sup> The Kansas Health Foundation's statement about the Kansas food sales tax rate is listed in an 11/10/2021 news release from Governor Kelly's office available here: <https://governor.kansas.gov/governor-laura-kellys-plan-to-axe-the-food-tax-what-theyre-saying/>