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KANSAS NATIONAL EDUCATION ASSOCIATION / 715 SW 10TH AVENUE / TOPEKA, KANSAS 66612-1686

Tim Graham  
Written Testimony – Proponent  
House Committee on Taxation  
House Bill 2484  
January 25, 2022

Chairman Smith, members of the Committee, thank you for the opportunity to submit testimony in support of reducing the sales tax burden on food for Kansas families.

The sales tax is a regressive tax putting more pressure on low-income individuals and families than on the wealthy. This is particularly true when it comes to buying groceries – something everyone must do.

Kansas has second-highest food sales tax rates in the nation. As such, it drives the cost of foods up, putting additional pressure on family budgets.

We believe that eating habits are impacted by the food sales tax. We believe that dietary choices can change when the cost of food is lowered. It would be our hope that many people would choose healthier foods, such as fresh foods and vegetables, over processed products, if lowering the tax makes those items more affordable. These fresh foods are even more accessible through farmers markets. We believe House Bill 2484 could be improved upon by including the exemption for the sales tax on food for items purchased from farmers markets.

Nearly one in seven Kansans is food insecure. Eliminating the sales tax on food will put money back in the pockets of Kansans, providing greater stability for their families.

While we do believe this proposal would have a benefit to Kansans, we would prefer that it go into effect sooner than January 1, 2023. Starting it in July would allow families to start getting relief just as they are starting to prepare for the next school year. Furthermore, we question the long-term sustainability of the plan given that it not only includes food and food ingredients, but also prepared food thus significantly increasing the fiscal impact on the budget.