

Thank you Mr. Chairman for the opportunity to allow me to testify in front of your committee today. I'm providing opponent testimony to SB 248, which repeals the state sales tax on food and also prohibits the counties and cities from taxing food. I've long been a strong proponent of repealing the state sales tax on food. I ran on a platform of repealing the state sales tax on food when I first began running for office back in 2018. However, I believe this bill goes too far by prohibiting the counties and cities from taxing food.

First, it's not a conservative concept to interfere in the tax policies of local governments. I'm a strong conservative who supports low taxes, but I understand there has to be some level of taxation at the county level to pay for essential government services. We need to leave it up to the counties to determine how they want to fund these essential services.

Secondly, prohibiting the counties and cities from taxing food has a disproportionate impact on our rural counties. In our rural communities, we don't have the amount of retail sales that they have in our urban communities. A larger percentage of our overall sales tax revenue comes from food sales. Prohibiting the counties and cities from taxing food would take away a significant amount of funding from city and county governments in our rural communities.

In my county, we have specific projects that depend on local sales taxes. Our grocery store in St. John is partly funded through a 1% sales tax. In Stafford, the voters there voted to fund their swimming pool through a 1% sales tax. Their city commissioner told me that prohibiting them from taxing food would jeopardize their bond payments on the pool. The city commissioner from Sterling reached out to me and asked me to oppose this bill as well, saying that the bill will jeopardize funding for their local police departments if it passes. In addition, I have concerns that the counties will simply increase property taxes to make up for the lost funding. Spending is rarely ever cut. The counties will most likely resort to increasing property taxes to make up for the lost funding.

In addition, I have concerns that this is being promoted simply for partisan reasons. In the senate, senate Republicans were using the passage of this bill to criticize Governor Kelly, claiming that she doesn't truly support reducing the food sales tax rate down to 0%. I think this legislation is clearly designed to get Governor Kelly to veto the bill, so that we can then criticize Governor Kelly for vetoing a bill to repeal the sales tax on food. The people of our state expect better of us than this. The people of our state don't want us to play political games. The purpose of us serving as representatives is to serve the people of our state and do what we can to improve their lives. Partisan politics gets in the way of that and often times results in bad public policy. As legislators, we should always strive to enact good public policy and should never engage in partisan politics or political games.

Even though I'm testifying as an opponent of this bill, I'm simply asking the committee to amend the bill to remove the provision which prohibits the counties and cities from taxing food. If that amendment were to pass, I would then support the bill. Thank you for your consideration.

*Brett Fairchild*

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