

## Osage County Sheriff's Office

Chairperson and members of the Committee:
My name is Chris Wells, and I am the Sheriff of Osage County, KS. I would like to thank you for the opportunity to speak on behalf of my department in a neutral capacity regarding SB248.

Many Kansans, including the citizens of my county, are struggling with the high costs of goods and services in today's current economic state. Extending tax relief to citizens through the elimination of a sales tax sounds appealing, but the actual ramifications of eliminating the local county food tax sales tax along with the State food tax sales will absolutely distress local county budgets and taxes.

Last February, the constituents of our county voted to construct a new Law Enforcement Center. To fund this endeavor, voters agreed to a $1 / 2$ cent sales tax increase over a four-year period. Grocery and food purchases in this county, as with most, are a major category of household spending.

Creating an exemption for food purchases would substantially reduce a large portion of previously projected funding for the construction of this building. To counter-balance this lost revenue, the funding would require increases in the form of mill levies, business, property, or personal taxes. An increase in any of these will potentially create an even bigger tax burden for my constituents, thus eliminating any savings they would see from the abatement of the local food sales tax.

I urge you to strongly consider the effects this bill will have on all 105 Kansas counties. The elimination of this tax at a state level would not affect how county governments allot their tax dollars and fund projects, but the elimination of this food tax at a local level will have severe consequences on previous funding utilizing the current tax structure.

Thank you for allowing me to present the perspective that passing this bill on a local sales tax level will have on our County and Department.

Chris Wells
Osage County Sheriff

