



SLEEP IN HEAVENLY PEACE

"NO KID SLEEPS ON THE FLOOR IN OUR TOWN"

Feb 17, 2024

To: Members of the Committee on Taxation
From: Patrick O'Malley, Ph. D, SHP KS-Benedictine College Chapter Co-President
Re: Testimony in support of HB2685

Sleep in Heavenly Peace is a 501c3 non-profit organization whose volunteers work to build and deliver handmade beds to children sleeping on the floor or in other uncomfortable situations. It is a national organization with several chapters in Kansas.

Our work to secure a sales tax exemption for SHP began percolating in 2020. I was new to the world of nonprofits and when I looked into the current laws for how to obtain a tax-exemption for our 501c3 nonprofit in Kansas, the requirements were daunting. Even if we did go through the process, our chances of success were unclear. After many hours of work and preparation, with the help of Rep. Eplee, HB2203 was introduced, which would provide the exemption for SHP. We testified at the committee hearing in March 2023 and the bill is still awaiting a vote of the Taxation Committee.

A tax exemption would be a great benefit to our organization. We have had to devote significant time to getting to this point, taking away from our mission of building and delivering beds to children in need - and we have several hurdles yet to clear before the exemption actually becomes law. No doubt, the current process has been too intimidating for many smaller nonprofits even to attempt.

The proposed changes to the law put forth in HB2685 would provide nonprofits a much easier path to navigate in obtaining tax exemptions, helping them carry out their important work. Also, having uniformity across all 501c3s rather than dozens of pages of individually granted exemptions given to organizations that are able to devote resources to navigate the current system is both better for the nonprofits and more efficient for the government. In most conversations I've had about it, people were very surprised at what is required for a 501c3 to get a sales tax exemption in Kansas and thought that 501c3s are sales tax exempt. This bill would bring the law in line with the perception many have of how it should work. I support passage of HB2685. Thank you for your consideration.

Respectfully,
Patrick O'Malley, Ph. D.
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