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To: Senate Committee on Assessment and Taxation From: Michelle McCormick, Executive Director KCSDV Re: Proponent Testimony for SB 435 – Written-Only

Date: March 7, 2024

Chairperson Tyson and Members of the Committee:

The Kansas Coalition Against Sexual and Domestic Violence (KCSDV) is a nonprofit organization located in Topeka with 25 member organizations providing direct services to victims of sexual and domestic violence statewide. These are the programs that provide critical services to survivors 24 hours a day, 7 days a week and include emergency shelter, hotline support, counseling, and other supportive services.

KCSDV is a proponent of SB 435, a bill that would exempt sales tax for period products, diapers, and incontinence products for all Kansans including victims and survivors of domestic violence and sexual assault. One of the most critical issues for survivors in re-adjusting to a life without violence is stability...a stable job, stable housing, and stable health care. One of the biggest hinderances to establishing this stability is often a lack of access to economic resources.

Financial abuse is one of the largest hurdles for victims attempting to leave their abuser. When victims are safety planning with local, trained advocates at our member organizations, the devastating impacts of limited access to financial resources on a survivor trying to establish themselves in a safe environment is seen everyday by advocates.

For many survivors, eliminating the sales tax on everyday necessities – diapers, incontinence products, and period products – for themselves and their children would reduce their existing financial burden for these hygienic items. The definitions for diapers, incontinence products, and period products in SB 435, as introduced are inclusive of all survivors and victims.

For the reasons stated above, KCSDV is a proponent of SB 435 to provide a sales tax exemption for period products, diapers, and incontinence products for all Kansans including victims and survivors of domestic violence and sexual assault.

Sincerely,

Michelle McCormick, LMSW

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Executive Director

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