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March 11, 2016

House Standing Committee on Taxation
Kansas State Legislature

RE: HB 2444-Eliminating the business non-wage income tax exemption and reducing the sales tax rate on food

Chairman Kleeb and members of the Committee:

Thank you for the opportunity to support House Bill 2444 which incorporates a reduction in sales tax on food and food ingredients.

When household budgets are challenged, food choices shift toward cheaper but more energy dense foods. The first items dropped are healthier foods including high-quality proteins, whole grains, and especially vegetables and fruits. This negatively impacts Kansans of all ages from growing children to working adults to seniors on fixed incomes.¹

The Kansas Academy of Nutrition and Dietetics supports a reduction in sales tax on food as it is a barrier to more healthful eating. Food is not an optional luxury that can be forgone in times of limited funds.

The impact of Kansas having the highest sales tax in the country --

- Only 10% of Kansans are eating enough fruit and only 8.3% are eating enough vegetables²
- Small changes in diet could result in big payoffs – present value of lives saved from boosting average daily consumption of fruits and vegetables by just one half cup per day would be more than \$2.7 trillion³
- A significant number of adult Kansans are overweight (35.3%) or obese (30%)⁴; contributing factors for the food insecure is a reliance on lower cost, lower nutrient foods and beverages particularly if living in a food desert or rural area without a grocery store.
- Those with limited income pay a higher proportion of their income on basic necessities – rent, electricity, and food than those with higher incomes

Reducing the sales tax on food consumed in the home supports efforts of the State and food, nutrition and health organizations to improve the health status of Kansans that:

- Promote increased consumption of fruits and vegetables
- Promote increased consumptions of fruits and vegetables grown locally that has the additional benefit of supporting the economy of Kansas communities
- Promote benefits of increasing consumption of fruits and vegetables and other healthy foods as outlined in the 2015 Dietary Guidelines for Americans for their health benefits and contribution to prevention and treatment of chronic diseases, thus contributing to reducing healthcare expenditures

The Kansas Academy of Nutrition and Dietetics respectfully requests committee consideration and support of HB 2444.

Thank you,

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1. <http://www.ncbi.nlm.nih.gov/pmc/articles/PMC2847733/>

2. <http://www.cdc.gov/mmwr/preview/mmwrhtml/mm6426a1.htm>

3. http://health.gov/dietaryguidelines/dga2015/comments/uploads/CID230_UCS_-_The_11-trillion-reward.pdf

4. http://www.kdheks.gov/brfss/Survey2014/ct2014_obesity_over.html

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