



Kansas Association of Local Health Departments  
715 SW 10<sup>th</sup> Avenue  
Topeka, KS 66612  
Phone: 785-271-8391  
[www.kalhd.org](http://www.kalhd.org)

Healthy People Build Strong Communities

---

Testimony of the Kansas Association of Local Health Departments (KALHD) to the

House Committee on Taxation

Proponent for HB 2720 • March 9, 2020

Chairman Johnson and Members of the Committee:

Thank you for the opportunity to supply written testimony in support of House Bill 2720 regarding providing a refundable income tax credit for certain purchases of food and discontinuing the nonrefundable food sales tax credit. KALHD is a nonprofit association dedicated to strengthening local health departments for the purpose of improving and protecting the health of all Kansans.

KALHD has a position supporting the elimination of the sales tax on food due to the tax's negative impact on health and economic activity. That said, we are aware how financially difficult such a change would be for the state. HB 2720 will have a positive impact on health by shifting to a refundable income tax credit for food purchases. As a targeted policy solution, it will not bear the costs a full sales tax elimination would. HB 2720 will allow the tax credit to go much further, as the current, nonrefundable credit experiences a lot less use than a refundable credit would see. This is because a refundable food sales tax credit allows tax filers to receive the difference if the credit amount exceeds their tax liability (most low-income earners have little in the way of tax liability).

Local health departments recognize the importance food plays in a healthy lifestyle. Sales taxes on food create a barrier for those with lower incomes. HB 2720's move to a refundable food sales tax credit will improve the system and allow more people to have access to quality food. It is for these reasons that KALHD supports HB 2720 and asks that you recommend it favorably.

Respectfully,

Dennis Kriesel

Executive Director, Kansas Association of Local Health Departments