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Before the House Committee on Taxation
In Support of House Bill 2444

March 15, 2016

Chair Kleeb and Members of the Committee:

Thank you for the opportunity to submit testimony regarding Kansas Appleseed's reasons for supporting HB 2444. Kansas Appleseed is a nonpartisan, nonprofit anti-poverty organization committed to advocating for policies that protect vulnerable and excluded Kansans. A significant portion of our advocacy work focuses on ensuring every child in Kansas has a safe, secure childhood and a hopeful future, including – at a minimum – consistent access to sufficient amounts of nutritionally adequate foods. In Kansas, the high sales tax on food inhibits Kansas children's access to healthy foods.

According to Feeding America, over 400,000 Kansans – forty percent of them children – are considered food insecure, meaning they have limited or uncertain access to adequate food. Of these food insecure Kansans, 51% (over 200,000 Kansans) have incomes too high to qualify them for food assistance, the program formerly known as food stamps. When they are forced to pay the highest food sales tax in the nation, food insecure Kansans must stretch limited food budgets further than they would have to in other states.

Of the remaining 49% percent of food insecure Kansans who have incomes low enough to qualify them for food assistance, only 77% actually receive food assistance benefits. In many cases, eligible individuals do not apply for food assistance because they do not know they qualify for benefits, they do not know how to apply, or they are embarrassed to apply for food assistance because of the stigma which has been created by negative rhetoric surrounding the food assistance program.

While food purchased with food stamps is exempted from sales tax, the benefits are designed to be supplemental rather than comprehensive. Most food assistance recipients must use other income to purchase additional food – which is subject to sales tax – after their food assistance benefits are exhausted each month. In FY 2014, the average monthly food assistance benefit per participant was \$112 in Kansas. If a family of four received the average food assistance benefit and purchased food according to the USDA's very basic Thrifty Meal Plan, they would spend an additional \$1,968 per year on groceries and pay \$128 in state food sales tax under current law and \$51 in state food sales tax if the rate is reduced to 2.6%

Reducing or eliminating the food sales tax would provide a great benefit to Kansas children's health. Kansas Appleseed asks the committee to support HB 2444.