

MINUTES OF THE SENATE ASSESSMENT AND TAXATION COMMITTEE

The meeting was called to order by Chairman Barbara Allen at 10:40 A.M. on February 8, 2006 in Room 519-S of the Capitol.

All members were present.

Committee staff present:

Chris Courtwright, Kansas legislative research  
Gordon Self, Revisor of Statutes Office  
Judy Swanson, Secretary

Conferees appearing before the committee:

Chris Hahn, Kansas Special Olympics  
Senator Les Donovan  
Ken Doonan, Kansas Food Bank Warehouse  
Brian Walker, Kansas Food Bank  
Don Hill, Chairman of the Independence Advisory Board

Others attending:

See attached list.

Committee discussion was held on **SB 482—providing checkoff for breast cancer research and SB384—income tax checkoff for Kansas military emergency relief.**

Senator Schmidt moved to amend SB 384 on page 1, line 27, after the word, “duty”, add “or for other services to support Kansas military personnel and their families.” Senator Donovan seconded the motion, and the motion passed.

Senator Schmidt moved to amend SB 482 on page 1, line 41, after the word “or” by deleting the word “administrative” and reinserting the word “administrative” before the word, “personnel”, and to insert the text of SB 482, as amended into SB 384. Senator Donovan seconded the motion, and the motion passed.

Senator Schmidt moved to report SB 384, as amended, favorably for passage. Senator Donovan seconded the motion, and the motion passed.

Hearing was opened on **HB 2698, authorizing countywide retailers’ sales tax in Sherman County.** Being no conferees, the hearing was closed.

Senator Donovan moved to report HB 2698 favorable for passage. Senator Schmidt seconded the motion, and the motion passed.

Hearing on **SB 489, sales tax exemption for Special Olympics Kansas, Inc.** was opened.

Chris Hahn, President of Special Olympics Kansas, gave the history of the organization. (Attachment 1) He testified to the need of the sales tax exemption. In answer to members’ questions, he said he has a staff of 14 full-time employees and 5 part-time employees. Special Olympics Kansas pays between \$20,000-\$25,000 in sales tax annually.

Hearing on **SB 489** was closed.

Hearing was opened on **SB 404, sales tax exemption for purchase of personal property by certain organization used for the collection, storage and distribution of food products.**

Senator Les Donovan testified the Kansas Food Bank Warehouse (KFBW) is a unique organization in the scope of service it can offer. (Attachment 2) He urged the Committee to support **SB 404.**

Ken Doonan, Chairman of the Board, KFBW, introduced Brian Walker, Executive Director of Kansas Food Bank, who testified in favor of **SB 404.** Mr. Walker provided Committee members with facts about the

CONTINUATION SHEET

MINUTES OF THE Senate Assessment and Taxation Committee at 10:40 A.M. on February 8, 2006 in Room 519-S of the Capitol.

Kansas Food Bank Warehouse, along with letters of support for the organization from across the State. (Attachment 3) He said KFBW would receive between \$25,000-\$38,000 tax relief if this bill is passed. KFBW serves 86 counties in Kansas.

Don Hill, Chairman of the Independence Advisory Board, testified the Independence warehouse facility serves fifteen counties.

Written testimony was received from Wendy Glick, Executive Director of The Lord's Diner, in support of **SB 404**. (Attachment 4)

Written testimony was also received from David Owen, Homeless Come Home, in support of food aid programs. (Attachment 5)

Hearing was closed.

Discussion was held with Richard Cram, KDOR, concerning the fiscal notes on both **SB 404** and **SB 489**. Retroactive refunds might be a dangerous precedent to set, according to Mr. Cram. He will check on what the construction material taxes might be on the KFBW and report back to the Committee. He recommended deleting "by or on behalf of" for sales made, from **SB 489**, as he thought it made the policing of these sales difficult.

Chairman Allen provided information from the Kansas Non Profit Association (KNPA) on sales tax exemptions, for the Committee. (Attachment 6)

Senator Apple moved to approve the Minutes of the February 7 Committee meeting. Senator Donovan seconded the motion, and the motion passed.

Being no further business, the meeting adjourned at 11:25 a.m.

SENATE  
ASSESSMENT & TAXATION COMMITTEE

GUEST LIST

DATE: 2-8-06

NAME	REPRESENTING
Paul V. Dugan	KS Food BANK
CHRIS WALKER	KS Food BANK
Ron Hill	KS Food Bank
Kenneth Downer	KS Food Bank
Donald C. Meisner	KS Food Bank
Bill Brady	G.S.
DONNA ZIMMERMAN	Special Olympics Kansas
Chris Hahn	Special Olympics Kansas
Estelle Montgomery	Hein Law Firm

Special Olympics Kansas, Inc.

Senate Bill 489 Testimony

I'd like to begin by thanking the Committee for placing SB489 on the docket for hearing.

My name is Chris Hahn, President/CEO of Special Olympics Kansas. Special Olympics Kansas began in 1970, but did send 6 athletes to the first Special Olympics Games in Chicago in 1968. The organization was incorporated in Kansas in 1979. Today, Special Olympics Kansas provides year-round services and programs for 5580 athletes, 2153 coaches, 21,671 volunteers and 5,000 registered family members.

The mission of Special Olympics is to provide a year-round program of sports training, education and athletic competition programs to children and adults with mental retardation (intellectual disabilities). Through participation in Special Olympics events and activities, participants:

- Build self-confidence and self-esteem;
- Face experiences and opportunities which lead to a better quality of life;
- Gain a sense of belonging;
- Learn skills necessary to succeed in school and/or employment (52% of Special Olympics athletes hold part or full-time jobs as opposed to 10% of intellectually disabled who do not participate);
- Are integrated with individuals without disabilities in their local communities;
- Become contributing members of their society; and
- Educate the public at large about individuals with disabilities.

The opportunities provided by Special Olympics Kansas afford these disabled participants with access to health and wellness education, fitness training and social integration opportunities that are otherwise unavailable. The disabled participants and the specific programs and services provided by Special Olympics Kansas fall squarely within the category of organizations the

Assessment & Taxation  
Date 02-08-06  
Attachment # 1

original legislation exempts. The age limitation, as interpreted by the Department of Revenue creates an unintentional barrier to Special Olympics Kansas.

Funds available to Special Olympics Kansas through the savings of sales tax dollars will be utilized to fund:

**Special Olympics Healthy Athletes™** - Healthy Athletes is an initiative designed to help Special Olympics athletes improve their health and fitness, leading to an enhanced sports experience and improved well-being. Athletes receive health services at Special Olympics competitions, while healthcare professionals learn about the health needs of individuals with disabilities, gaining confidence in volunteering their skills to an underserved population. Healthy Athletes includes the disciplines: Fit Feet – podiatric screening and treatment; FUNfitness – comprehensive physical therapy; Health Promotion – health and wellness (disease prevention); Healthy Hearing – audiological screenings; Opening Eyes – quality vision screening and eye health care; and Special Smiles – dental screening, education and referrals. The screenings are provided at Special Olympics events and are provided at no cost to the participants. Special Olympics Kansas will:

- Recruit and train health care professionals to deliver screening, prevention, education and referral services to Special Olympics participants;
- Establish partnerships with medical service providers to secure donated facilities, equipment and supplies;
- Implement health education, health promotion and outreach programs;
- Provide the infrastructure and leadership to develop and expand the Healthy Athletes programs; and
- To assist in the development of programmatic and scientific information to identify healthcare needs and the best approaches for addressing these needs.

Additional funds will support the design and implementation of Special Olympics education programs. Specific programs will include:

- Strengthen and expand Kansas' efforts to grow the program, thereby enabling additional children and adults to participate (20,000 additional individuals who can be served);
- To recruit, screen, train and place additional coaches for working with the athletes;
- To expand "Special Olympics Get Into It" - a service learning curriculum offered to elementary, middle and high schools free of charge to teach students about individuals with intellectual disabilities, while empowering them to make a difference in the lives of individuals with disabilities by learning values of inclusion, understanding and respect; and
- Strengthening risk management. Special Olympics Kansas is committed to providing the safest environment possible for our athletes.

Again, I thank you for considering this bill and understanding the benefits it will provide to Special Olympics Kansas and our thousands of constituents across Kansas.

# SOKS Facts



## By the Numbers

- 1 First state in the nation and world to organize and implement the Law Enforcement Torch Run (LETR)
- 2 Number of Kansas athletes who attended the 2005 World Games in Nagano, Japan
- 22 Sports offered
- 36 Years of Special Olympics Kansas
- 38 Countries in the world that now hold a Torch Run
- 67 Number of athletes to attend the 2006 North American Games in Ames, Iowa
- 71 State, Area and Local Competitions
- 105 Local programs and teams
- 772 Kansas law enforcement personnel volunteers
- 1,480 Miles ran in the Torch Run
- 1,600 Registered coaches
- 2,040 Torch Runner newsletters distributed
- 4,000 LETR t-shirts sold each year
- 5,580 Athletes
- 7,012 Law enforcement personnel in Kansas
- 7,500 Registered family members
- 16,000 Winners Circles newsletters distributed
- 20,000 Volunteers
- 23,347 Medals & ribbons at state and area games
- 30,513 Meals served to athletes at competitions
- 32,868 E-newsletters sent
- 34,679 Total number of Kansans involved in SOKS
- 80,000 Potential SOKS participants
- 84,453 Website Visits = 3,030,369 Hits annually
- Countless Lives touched and enriched

12-31-2005



**Inspiring Greatness 365 days a year**

5280 Foxridge Drive, Mission, KS 66202 / PHONE 913-236-9290 / FAX 913-236-9771 / [www.kssso.org](http://www.kssso.org)

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STATE OF KANSAS



TOPEKA

COMMITTEE ASSIGNMENTS

CHAIR: TRANSPORTATION  
VICE-CHAIR: ASSESSMENT AND TAXATION  
MEMBER: CONFIRMATION OVERSIGHT  
ELECTIONS AND LOCAL GOVERNMENT  
JUDICIARY  
ORGANIZATION, CALENDAR AND RULES  
STATE TRIBAL RELATIONS  
CHAIR: LEGISLATIVE POST AUDIT

**LES DONOVAN**

SENATOR, 27TH DISTRICT  
SEDGWICK COUNTY  
314 N. RAINBOW LAKE RD.  
WICHITA, KS 67235  
(316) 722-2923  
TOPEKA OFFICE  
STATE CAPITOL-261-E  
TOPEKA, KS 66612  
(785) 296-7385  
WICHITA OFFICE  
(316) 942-1271

E-MAIL: donovan@senate.state.ks.us

January 9, 2006

Testimony on SB 404

Madam Chair and Members of the Committee:

Thank you for allowing me to testify on this important bill. There are many great organizations in Kansas that benefit those among us that struggle with the necessities of life. The Kansas Food Bank Warehouse, as you will hear, is one of those. Through their ability to collect large amounts of foodstuffs, they are unique in the state in the scope of the service they can offer. Case in point, I refer you to the letter from The Lord's Diner in Wichita. You will hear from others about the benefits they offer.

Assessment & Taxation  
Date 02-08-06  
Attachment # 2





## Kansas Food Bank Fact Sheet

- Mission:**
1. To equip, conduct, and maintain food storage and distribution facilities for receiving, storing and distributing food to agencies for distribution to the ill, needy, elderly, and children who need food.
  2. To solicit and/or purchase low cost foods which will provide a nutritious meal to all recipients.
  3. To advocate for a just and equal existence for people in poverty so no Kansan will be hungry.

**History:** In the late 1970's and early 1980's, hundreds of laid off workers in Wichita placed increased demand onto an already overburdened system for emergency feeding. Lionel Alford, then President of Boeing's Wichita Division, had a special interest in the situation and became a catalyst for a group of the best and brightest leaders from the business, labor and religious communities in Wichita to conceive and implement the plan for the Kansas Foodbank Warehouse, Inc.

The Kansas Food Bank was incorporated in 1983 as a non-profit 501(c)3 organization, and began operations on March 16, 1984 in a rented building serving 16 agencies in Sedgwick County. It distributed 100,000 lbs. in the first month. Over the past 23 years, KFB has grown to serving hundreds of agencies in 86 Kansas counties distributing over 4.5 million lbs. of food each year.

**Kids Kitchens:** In 1994, the Kansas Food Bank opened its first Kids Kitchen at the Boys and Girls Club of Oaklawn. The second Kids Kitchen was opened in 1996 at the Boys and Girls Club at 21<sup>st</sup> & Grove. The Kids Kitchen provides a free nutritious meal to approximately 350 children after school and throughout the summer months. This program also focuses on nutritional education and good eating habits. The Kansas Food Bank provides the food and cooks for each Kitchen.

**Rural Delivery:** In 1995, Governor Graves appointed a task force to look into the results of a study that showed that one in 22 Kansas children were at risk of being hungry each month. The task force determined the primary reason for hunger was that otherwise available food was not accessible to people in poverty in rural Kansas. This same year, the Kansas Food Bank initiated a rural delivery system that delivers over 1 million pounds of food each year to drop sites in Independence (Warehouse satellite), Salina, Emporia, Garden City, Dodge City, and Liberal each month.

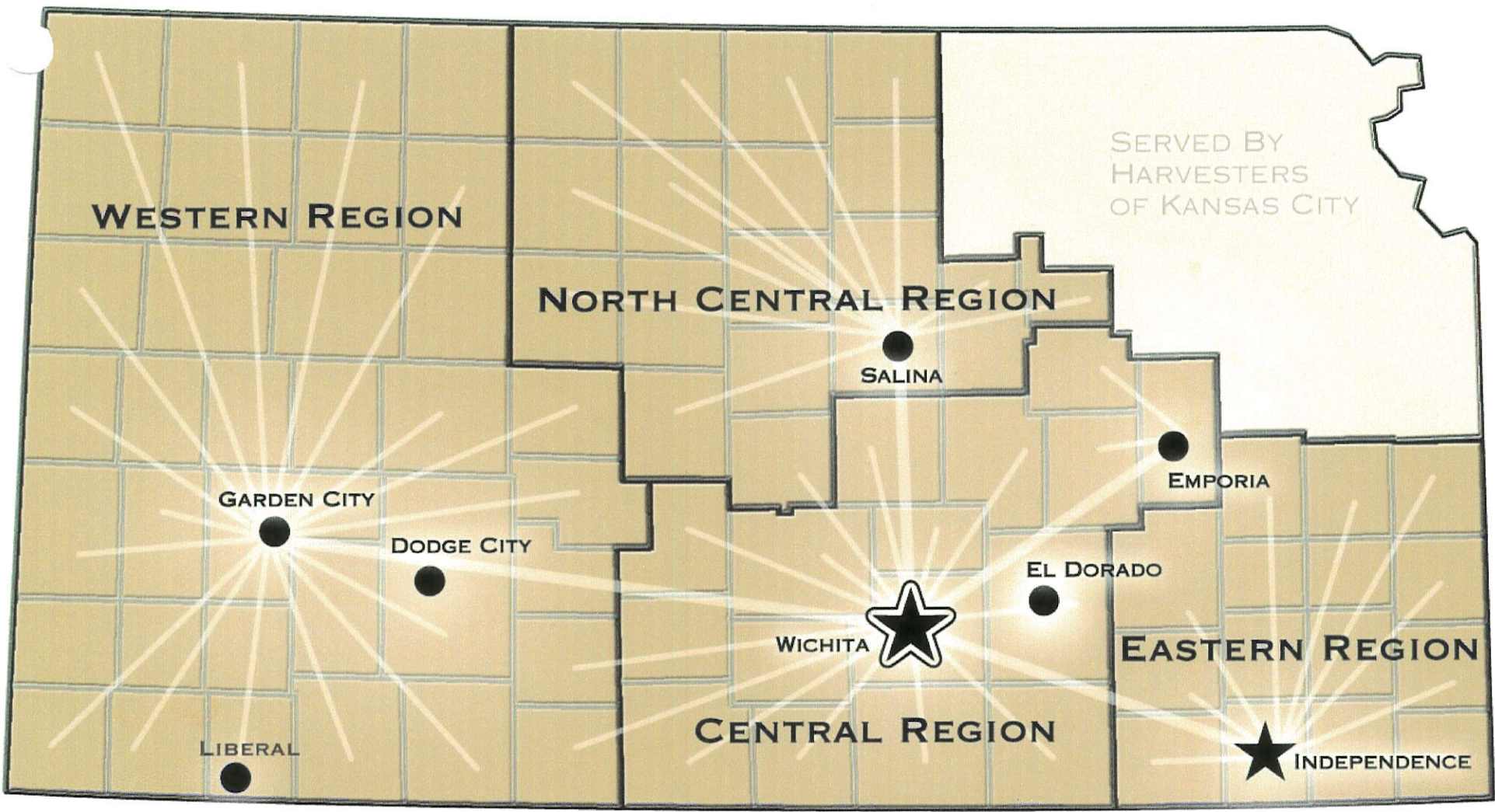
**Food 4 Kids:** In September of 2004, the Kansas Food Bank started the "Food 4 Kids" backpack program, filling the weekend gap that now exists in feeding programs that have been designed to serve children at the highest risk of chronic undernourishment. These low-income, food insecure children rely on school breakfasts and lunches throughout the five weekdays, but have no such support on Saturday and Sunday. On these two days, most have barely enough to eat and some must go without food altogether. The Kansas Food Bank provides backpacks of kid friendly food which are sent home with needful children each Friday during the school year.

At this time, the Food Bank is in 56 schools in 18 school districts throughout our service area sending over 1,000 food packets home with chronically hungry children each Friday with fifteen more schools in the process of application.

Assessment & Taxation  
Date 02-08-06  
Attachment # 3

## **Kansas Food Bank Fast Facts:**

- ✓ **The Kansas Food Bank distributes over 4.5 million pounds of food to our network of hundreds of hunger-relief agencies in its 86 Kansas county service area covering 73,000 square miles.**
- ✓ **The Kansas Food Bank is the only organization of our kind serving Wichita and these 86 counties with emergency food assistance. As an independent member of America's Second Harvest, the Nation's Food Bank Network, we provide a link, which contributes more than half of the total of rescued food we distribute every year from that out-of-state connection.**
- ✓ **More than 10,500 children benefit every week from our work. Since 9/11, the demands for our services have steadily increased. We do not project this demand to subside. In fact, the demands for our services are expected to grow.**
- ▶ **Over 32,600 people receive assistance from the Kansas Food Bank each week.**
- ▶ **30.3% of the members of households served by KFB are children less than 18 years old.**
- ▶ **10% of the members of households served by KFB are children age zero to 5 years.**
- ▶ **6.% are elderly.**
- ▶ **Approximately 72.6% of clients are white, 20.2% are African American, 4.8% are Hispanic, and the rest are from other racial or ethnic groups.**
- ▶ **44.8% of households include at least one employed adult.**
- ▶ **74.9% have incomes below the official federal poverty level during the previous month.**
- ▶ **Among all clients of KFB, 84.8% are classified as food insecure, using the U.S. governments official food security scale.**
- ▶ **49.1% of all clients of KFB are classified as experiencing hunger.**
- ▶ **Among households with children, 85.7% are food insecure and 47.4% are experiencing hunger.**



DISTRIBUTION POINTS

- SALINA
- DODGE CITY
- EL DORADO
- EMPORIA
- GARDEN CITY
- LIBERAL

HEADQUARTERS



KFW SATELLITE



h.  
w

**2005 - 2006 Kansas Foodbank Warehouse, Inc.**  
**Board of Directors**

**Chairman**

***Kenny Doonan, President  
Doonan Truck & Equipment of Wichita, Inc.***

**Vice-Chair**

***Jim Shelden  
Retired Raytheon/CEi***

**Treasurer**

***Sam Seward, CPA  
M&L CPAs, Chartered***

**Secretary**

***Don Meiergerd  
Retired Excel Food Distribution***

**Members**

***Virginia Ablah, Exec. Vice Pres./Corp. Secretary  
Ablah Enterprises, Inc.***

***Lionel D. Alford, Jr.  
Engineering Consultant***

***Joan Barrett, VP & General Manager  
KWCH TV - Channel 12***

***John Bays, President  
Dillon Companies***

***Dale G. Diggs, Jr., President  
Diggs Construction, LLC***

***Ms. Jill Docking, Financial Counselor  
A G Edwards & Sons, Inc.***

***Paul Dugan Sr., Partner  
Dugan & Dugan, Attorney***

***Helen Galloway, Owner  
The First Place***

***Phil Hedrick, Vice President of Engineering  
Cessna Aircraft Company***

***Don Hill, Director of SE Kansas Operations  
Westar Energy***

***Rev. Titus James, Pastor  
North Heights Christian Church***

***John Keating, Vice President  
Business Unit Leader  
Excel Food Distribution***

***Willie Kendrick, President  
Wil-Ken Enterprises, Inc.***

***Thomas D. Kitch, Partner  
Fleeson, Gooing, Coulson & Kitch***

***Bruce J. Kouba, President  
All Weather Products Co. Inc.***

***J.V. Lentell, Vice-Chairman  
Intrust Bank, N.A.***

***Patric Rowley, Owner  
Patric Rowley & Partners***

***Jim Urso, Vice President  
Supply Chain Management  
Spirit Aerosystems***

***F. Tim Witsman  
Financial Consultant***

**Food-4-Kids Backpack Program  
Number of Children by Location  
School Year 2005/06**

**\*WICHITA\***

Lincoln Elementary – 20  
Jefferson Elementary – 46  
Colvin Elementary – 67  
Stanley Elementary – 21  
Cloud Elementary – 57  
Harry St Elementary – 52  
Curtis Middle School – 38  
McLean Elementary – 1  
Marshall Middle School – 12  
Hamilton Middle School – 25  
Adams Elementary – 7  
Truesdell Middle – PENDING  
Jardine Middle – PENDING  
Lawrence Elementary – 18  
Clark Elementary – 19  
Greiffenstein Center – 10  
Wells Education Center – 13  
Pleasant Valley Elementary – 10  
Pleasant Valley Middle – 12  
Lynwood Elementary – PENDING  
Allen Elementary - PENDING  
Enterprise Elementary - 10  
Cessna Elementary - 7

**\*DERBY\***

Cooper Elementary – 38  
Oakland Elementary – 23

**\*MULVANE\***

Munson Primary – 21  
Mulvane Elementary – 8  
Mulvane Intermediate – 11  
Mulvane Middle – 10

**\*WELLINGTON\***

Kennedy Elementary – 21

**\*HAYSVILLE\***

Rex Elementary – 8  
Oatville Elementary – 7

**\*EL DORADO\***

Lincoln Elementary – 9  
Jefferson Elementary – 4  
Washington Elementary – 5  
Skelly Elementary - 4

**\*LEON\***

Bluestem Elementary - 10

**\*WINFIELD\***

*DECLINE PROGRAM*

**\*ANTHONY\***

Anthony Elementary – 4

**\*HARPER\***

*DECLINED PROGRAM*

**\*DODGE CITY\***

Central Elementary – 23  
Beeson Elementary – 21  
Linn Elementary – 4  
Miller Elementary – 12  
Wilroads Elementary – 4  
Comanche Intermediate – 7  
Sunnyside Elementary - 21

**\*HOISINGTON\***

*DECLINED PROGRAM*

**\*HAYES\***

*DECLINED PROGRAM*

**\*INDEPENDENCE\***

Eisenhower Elementary – 14

Lincoln Elementary – 16

Washington Elementary – 16

Indy Middle School – 25

**\*FT SCOTT\***

Eugene Ware Elementary – 15

Winfield Scott Elementary – 28

Ft Scott Middle School – 8

**\*UNIONTOWN\***

West Bourbon Elementary – 10

**\*COFFEYVILLE\***

Coffeyville Elementary – 40

**\*YATES CENTER\***

Yates Center Elementary - 6

**\*BURLINGTON\***

Burlington Elementary – 12

**\*PITTSBURG\***

*DECLINED PROGRAM*

**\*CHERRYVALE\***

Lincoln-Central Elementary - 11

**\*CANEY\***

Caney Elementary - 9

**\*NEODESHA\***

Heller Elementary - 21  
North Lawn Elementary - 14

**\*February 2, 2006\***  
Larry Gunkel  
Program Manager  
Kansas Foodbank



**Emmaus House**  
**802 North Fifth Street**  
**Garden City, Kansas 67846**

February 3, 2006

To Committee on Assessment and Taxation:

I am writing this in support of Senate Bill No. 404 for relief of sales tax for the Kansas Foodbank Warehouse, Inc.

The Kansas Food Bank (a non-profit 501(c)3 agency), is the only Food Bank in the State of Kansas distributing food products to hundreds of non-profit food support agencies in its 86 Kansas county service area.


Any dollars that can be saved and spent on feeding the hungry of Kansas will help expand the services of the Kansas Food Bank and its programs such as the Food 4 Kids program, Rural Delivery, Kids Kitchens, and food rescue.

The Kansas Food Bank provides much needed assistance to our community and helps fill the gap for those who just can't make ends meet. Without the availability to this extra food for those food-insecure Kansans that the Kansas Food Bank provides, the task that we have of feeding hungry Kansans would be even more overwhelming.

Emmaus House provided 23,363 food boxes in 2005. This feed 75,738 people. Because we are a Homeless/Emergency Shelter, food pantry and soup kitchen, we also fed 3,949 people at the dining room tables. For 2005 Emmaus House provided 268,085 total meals and this could not have happen without Kansas Foodbank. Emmaus House is able to purchase the food at pennies on the dollar and this in turn is given to the needy in Southwest Kansas.

Please support those hardworking Kansans who just can't make ends meet and need a helping hand by supporting Bill No. 404.

Thank you,

  
Robin Marsh  
Executive Director/CEO



DILLON STORES  
2700 EAST FOURTH P.O. BOX 1608  
HUTCHINSON, KANSAS 67504-1608 (620)665-5511

JOHN BAYS  
President

February 2, 2006

2006 Kansas Committee on Assessment and Taxation  
c/o The Honorable Barbara P. Allen, Chair  
State Capitol Building – Room 519-S  
300 S.W. 10<sup>th</sup> Avenue  
Topeka, KS 66612

Dear Senator Allen and Committee Members:

I am writing this in support of Senate Bill No. 404 for relief of sales tax for the Kansas Foodbank Warehouse, Inc.

The Kansas Food Bank, a non-profit 501(c)3 agency, is the only Food Bank in the State of Kansas distributing food products to hundreds of non-profit food support agencies in its 86 Kansas county service area.

Any dollars that can be saved and spent on feeding the hungry of Kansas will help expand the services of the Kansas Food Bank and its programs, such as the Food 4 Kids program, Rural Delivery, Kids Kitchens, and food rescue.

The Kansas Food Bank provides much needed assistance to our community and helps fill the gap for those who just can't make ends meet. Without the availability of this extra food for those food-insecure Kansans that the Kansas Food Bank provides, the task that we have of feeding hungry Kansans would be even more overwhelming.

Please support those hardworking Kansans who just can't make ends meet and need a helping hand, by supporting Bill No. 404.

Sincerely,

  
John Bays

February 8, 2006



To the Committee on Assessment and Taxation:

Please accept this letter in support of Senate Bill No. 404 for relief of sales tax for the Kansas Food Bank Warehouse, Inc.

The Kansas Food Bank (a non-profit 501(c)3 agency), is the only Food Bank in the State of Kansas distributing food products to hundreds of non-profit food support agencies in its 86 Kansas county service area.

Any dollars that can be saved and spent on feeding the hungry of Kansas will help expand the services of the Kansas Food Bank and its programs such as the Food 4 Kids program, Rural Delivery, Kids Kitchens, and food rescue.

The Kansas Food Bank provides much needed assistance to our state and helps fill the gap for those who can't make ends meet. Without the availability to this extra food for those food-insecure Kansans that the Kansas Food Bank provides, the task that we have of feeding hungry Kansans would be even more overwhelming.

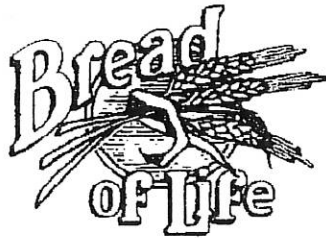
We respectfully request your support for Senate Bill No. 404 which will assist those hardworking Kansans who just can't make ends meet.

Thank you for your consideration.

Sincerely,

A handwritten signature in black ink, appearing to read 'J. V. Lentell', written in a cursive style.

J. V. Lentell  
Board Member  
Kansas Food Bank



January 27, 2006

To Committee on Assessment and Taxation:

I would like to take this opportunity to express my support of Senate Bill No. 404 for relief of sales tax for the Kansas Foodbank Warehouse, Inc.

The Kansas Food Bank (non-profit 501(c)3 agency), is the only Food Bank in the State of Kansas distribution food products to hundreds of non-profit food support agencies in its 86 Kansas county service area. Without their existence and constant supply, our own charitable agency, Bread of Life Distribution Center, Inc. would be sorely hindered from feeding thousands of Kansans every year.

If the Kansas Food Bank can save money in taxes, they can spend those same dollars of feeding the hungry and supporting great programs such as the Food 4 Kids program, Rural Delivery, Kids Kitchens, and food rescue.

The Kansas Food Bank provides much needed assistance to our community and helps fill the gap for those who just can't make ends meet. Without the availability to this extra food for those food-insecure Kansans that the Kansas Food Bank provides, the task that we have of feeding hungry Kansans would be even more overwhelming.

Please support your fellow Kansans who find it hard make ends meet and extend to them a helping hand by supporting Bill No. 404.

Thank you for your consideration,

A handwritten signature in black ink that reads "Herb M. Hudson". The signature is written in a cursive style.

Herb M. Hudson  
President, Bread of Life Distribution Center, Inc.

---

2825 S. Hillside . Wichita, KS 67216  
(316) 683-8641

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# American State Bank

& Trust Company, N.A.

February 3, 2006

Committee on Assessment and Taxation  
Kansas State Capitol  
Topeka, KS. 66612

Dear Committee Members:

I am writing this in support of Senate Bill No. 404 for relief of sales tax for the Kansas Foodbank Warehouse, Inc.

The Kansas Food Bank (a non-profit 501(c)3 agency), is the only Food Bank in the State of Kansas distributing food products to hundreds of non-profit food support agencies in its 86 Kansas county service area.

Any dollars that can be saved and spent on feeding the hungry of Kansas will help expand the services of the Kansas Food Bank and its programs such as the Food 4 Kids program, Rural Delivery, Kids Kitchens, and food rescue.

The Kansas Food Bank provides much needed assistance to our community and helps fill the gap for those who just can't make ends meet. Without the availability to this extra food for those food-insecure Kansans that the Kansas Food Bank provides, the task that we have of feeding hungry Kansans would be even more overwhelming.

Please support those hardworking Kansans who just can't make ends meet and need a helping hand by supporting Bill No. 404.

Sincerely,

Ray E. Purdy  
Market President  
American State Bank & Trust Company, NA

Main Street Location

1321 Main Street  
Great Bend, Kansas 67530  
Ph: 620-793-5900 · Fx: 620-793-5999

Mailing Address

P.O. Box 1346  
Great Bend, Kansas 67530-1346

West Bank Location

725 McKinley Street  
Great Bend, Kansas 67530  
Ph: 620-793-4275 · Fx: 620-793-4278

3-12



February 3, 2006

To: Committee on Assessment and Taxation

I am writing this in support of Senate Bill No. 404 for relief of sales tax for the Kansas Foodbank Warehouse, Inc.

The Kansas Food Bank (a non-profit 501(c)3 agency), is the only Food Bank in the State of Kansas distributing food products to hundreds of non-profit food support agencies in its 86 Kansas county service area.

Bourbon County provides backpacks with over-the-weekend food for nearly 70 kids in our three grade schools and the Fort Scott Middle School throughout the school year. Eliminating the sales tax would allow us to feed 5-7 more kids each weekend.

Any dollars that can be saved and spent on feeding the hungry of Kansas will help expand the services of the Kansas Food Bank and its programs such as the Food 4 Kids program, Rural Delivery, Kids Kitchens, and Food Rescue.

The Kansas Food Bank provides much needed assistance to our community and helps fill the gap for those who just can't make ends meet. Without the availability to this extra food for those food-insecure Kansans that the Kansas Food Bank provides, the task that we have of feeding hungry Kansans would be even more overwhelming.

Please support those hardworking Kansans who just can't make ends meet and need a helping hand by supporting Bill No. 404.

A handwritten signature in cursive script that reads 'Bob Marshall'.

Bob Marshall  
Bourbon Co. Backpack Program Director



FELLOWSHIP

BAPTIST CHURCH

Bill Prater, *Pastor*

To Committee on Assessment and Taxation:

February 3, 2006

I am writing this in support of Senate Bill No. 404 for relief of sales tax for the Kansas Foodbank Warehouse, Inc.

The Kansas Food Bank (a non-profit 501(c)3 agency), is the only Food Bank in the State of Kansas distributing food products to hundreds of non-profit food support agencies in its 86 Kansas county service area.

The Fellowship Baptist Church serves 200 or more families from Liberal and the surrounding areas each month through our "Bread of Life" Food Pantry. We provide each family with enough food for three meals for three days. Were it not for the Kansas Food Bank, this ministry of our church would not be possible, at least not anywhere close to the scale of which it is now. The Kansas Food Bank has been a huge blessing and benefit to our church.

Any dollars that can be saved and spent on feeding the hungry of Kansas will help expand the services of the Kansas Food Bank and its programs such as the Food 4 Kids program, Rural Delivery, Kids Kitchens, and food rescue.

The Kansas Food Bank provides much needed assistance to our community and helps fill the gap for those who just can't make ends meet. Without the availability to this extra food for those food-insecure Kansans that the Kansas Food Bank provides, the task that we have of feeding hungry Kansans would be even more overwhelming.

Please support those hardworking Kansans who just can't make ends meet and need a helping hand by supporting Bill No. 404.

Sincerely,

Andrew Linder,  
Assistant Pastor



PACK ST. CLAIR

February 3, 2006

To Committee on Assessment and Taxation:

I am writing this in support of Senate Bill No. 404 for relief of sales tax for the Kansas Food Bank Warehouse, Inc.

The Kansas Food Bank (a non-profit 501(c) agency), is the only food bank in the State of Kansas distributing food products to hundreds of non-profit food support agencies in its 86 Kansas county service area which includes southeast Kansas.

Any dollars that can be saved and spent on feeding the hungry of Kansas will help expand the services of the Kansas Food Bank and its programs such as the Food 4 Kids program, Rural Delivery, Kids Kitchens, and Food Rescue. I have personally observed these programs to be very successful in our part of the state.

The Kansas Food Bank provides much needed assistance to our community and helps fill the gap for those who just can't make ends meet. Without the availability to this extra food for those food-insecure Kansans that the Kansas Food Bank provides, the task that we have of feeding hungry Kansans would be even more overwhelming.

Please support those hardworking Kansans who just can't make ends meet and need a helping hand by supporting Bill No. 404.

Sincerely,

Paul J. Clair  
Chairman and CEO



# Food 4 Kids - Monthly Report

School Name Miller Elementary Month March 05  
Dodge City KS

Name/Title of Person Completing Report Marianna Jones - School Counselor

# of New Backpacks Distributed 3

## # of Children That Received Food Each Week

	Food in Backpack	Extra food
Week 1	5	3
Week 2	5	3
Week 3	No	School
Week 4	5	3
Week 5		

Please share stories of how this food helped one or more children this month:

One child was eating paper one Monday Morning. When asked why, he replied we don't have food at home to eat on the weekend. This is a Kdg. Student. After having a backpack there has been no more problems. Thank.

Any Comments or Concerns:

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Fax Reports by 5th of each month for the prior month to:  
Kansas Food Bank Fax: 316-265-9747

Questions? Call Lynette or Brian at 316-265-3663

DODGE CITY

# Food 4 Kids - Monthly Report

School Name Miller Elementary Month Sept. 05

Name/Title of Person Completing Report Marianna Jones Counselor

# of New Backpacks Distributed 8

### # of Children That Received Food Each Week

	Food in Backpack	Extra food
Week 1		
Week 2		
Week 3	8	
Week 4	8	
Week 5	8	

Please share stories of how this food helped one or more children this month:

I have had several of these students  
come and tell me they were able to  
go to bed over the weekend without their  
tummy's rumbling now. Thanks to the  
food sent home. Thank you!

Any Comments or Concerns:

We really appreciate this program,  
It really helps those that have  
no food over the weekend.

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# Food 4 Kids - Monthly Report

School Name Coffeyville Community Elem. Month March <sup>05</sup>

Name/Title of Person Completing Report Larry Hogan

# of New Backpacks Distributed 0

## # of Children That Received Food Each Week

	Food in Backpack	Extra food
Week 1	33	
Week 2	33	
Week 3	33	
Week 4		
Week 5		

Please share stories of how this food helped one or more children this month:

One father called & told us that he had a job now and that the food had been a God send, but he knew there were many families that need this food, so please share it. He was very proud to be able to say this

Any Comments or Concerns:

We are dropping one family of 4 girls and another family of one

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# Food 4 Kids - Monthly Report

School Name Jefferson Elementary Month November

Name/Title of Person Completing Report Deb Rogers,

# of New Backpacks Distributed \_\_\_\_\_

# of Children That Received Food Each Week

	Food in Backpack	Extra food
11/4 Week 1	24	
11/10 Week 2	35	
11/15 Week 3	<del>35</del> 36	
11/22 Week 4	27	
Week 5		

Please share stories of how this food helped one or more children this month:

We received word from a teacher that  
the mother of one of her students receiving a backpack  
had been hospitalized and was especially  
grateful for the food. Also, a new student  
was referred to us because she was  
getting food out of the trashcan at school.

Any Comments or Concerns:

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# Food 4 Kids - Monthly Report

School Name Colvin Elementary Month March

Name/Title of Person Completing Report Kelly Hahn/CIS

# of New Backpacks Distributed 1

# of Children That Received Food Each Week

	Food in Backpack	Extra food
Week 1	54 <del>57</del>	1
Week 2	57 <del>54</del>	1
Week 3	54	1
Week 4	54	1
Week 5		

Please share stories of how this food helped one or more children this month:

Another student who does not get the food packets spent the night w/ a student that does get food. The student who spent the night told me that she understands why they get food. She said all they had to eat at home was potato chips. I'm positive that the food packets have made a huge difference for them.

Any Comments or Concerns:

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Kansas Food Bank Fax: 316-265-9747

Questions? Call Lynette or Brian at 316-265-3663



THE LORD'S DINER

info@thelordsdiner.org

520 North Broadway  
Wichita Kansas  
67214 · 3504

UNITED STATES of AMERICA



www.THELORDSDINER.org

316 266 4966 Telephone  
316 265 6646 Facsimile

February 2, 2006

To Whom It May Concern:

I am writing in support of the Kansas Foodbank Warehouse in their application to become a tax-exempt entity for the purpose of buying supplies and materials to support their expansion and operation.

The Lord's Diner, a not-for-profit soup kitchen located in downtown Wichita, offers a free evening meal to anyone in need every day of the year. Our small paid staff, assisted by more than 5,000 community volunteers is able to serve an average of 400 guests nightly because of strong partnerships with community programs like the Kansas Foodbank Warehouse.

The Lord's Diner buys food from the foodbank on a regular basis. The ability to purchase food at their deeply discounted prices allows us to serve the ever increasing number of individuals and families while remaining within our budget. We are excited about their new facility for it will allow the foodbank to accept and store a greater quantity and variety of food. In turn, this will enhance our ability to achieve our mission of serving a hot meal to anyone in need.

By serving agencies like The Lord's Diner, the Kansas Foodbank Warehouse is touching the lives of countless people, providing them with the most basic of needs, food. I strongly endorse the work of the Kansas Foodbank Warehouse and support their application to become a tax-exempt entity.

Sincerely,

Wendy Glick  
Executive Director  
The Lord's Diner

Assessment & Taxation  
Date 02-08-06  
Attachment # 4

2/8/06 - 1030 AM, 313-S, STATEHOUSE

DEAR COMMITTEE

I BELIEVE THE SALVATION ARMY IS A FINE ORGANIZATION. I WOULD ASK YOU TO ENCOURAGE THEM, & OTHERS, TO DO MORE THAN FOOD, MORE THAN SHELTER, EVEN MORE THAN TEMPORARY HOUSING...

WHICH IS, SIMPLY, FAMILY - REUNIFICATION OF HOMELESS INDIVIDUALS, AND MORE IMPORTANTLY, TEACH RELATION BUILDING, WITH THE CLIENTS THEY SERVE

THE INTERAGENCY ON HOMELESSNESS, PROMOTE DIFFERENT "10 YEAR PLANS" TAILORED TO DIFFERENT CITIES ACROSS AMERICA. FOR EACH TOWN, NOW, THEY ARE OFFERING THE IDEA OF FAMILY REUNIFICATION AS ONE WAY TO GET SOMEONE HOMELESS... HOME

I'M SEEING, IN SOME CASES, THAT SOME FOOD & AID PROGRAMS, ACTUALLY INCREASE THE HOMELESS PROBLEM. I'VE ALSO WORKED FOR A MISSION, THAT WAS FRAUDULENT WITH ~~WALSH~~ PRIVATE MONEY, RECEIVED.

WITH MOST HOMELESS PROGRAMS TODAY, WHEN FUNDING GOES DOWN, PROGRAMS ARE AFFECTED, BUT SALARIES ARE HARDLY TOUCHED.

LIKE I SAID, SALVATION ARMY, IS A GOOD ORGANIZATION, BUT COULD BE BETTER, IF THEY PROMOTED BETTER RELATIONSHIPS.

GOD BLESS

DAVID OWEN - 785-633-0833

Homeless Come Home  
"restoring relationships so they can come home"  
785 633-0833

David Owen - Legal Plaza  
1300 VanBuren - Ste. 16  
Topeka, KS 66612-1353  
"Relationships (on top of skills)"

Assessment & Taxation  
Date 02-08-06  
Attachment # 5

Sales Tax Exemption

Many states believe that exempting charitable nonprofits from sales and use tax by written application is a more fair and less time-consuming basis for relieving a select group of nonprofits from the sales and use tax than requiring charitable nonprofits to petition the legislature.

Some states base the approval of the sales tax exemption application on whether the nonprofit has a 501(c)(3) determination letter from the IRS. This is both because the IRS has strict standards for approving 501(c)(3) public charity status and because a 501(c)(3) determination letter is a clear identification of a public charity.

For instance, in 2004, Virginia changed their sales and use tax exemption process from a system where each organization petitioned the Virginia General Assembly to a new system where all 501(c)(3) and charitable 501(c)(4) organizations can submit an application that verifies that they meet certain eligibility criteria. The criteria is that the organization is in fact a 501(c)(3) or charitable 501(c)(4), in compliance with state law, that general administrative costs do not exceed 40% of annual gross revenue, a budget, and, if annual gross revenue exceeds \$250,000, an audit.

Colorado, Connecticut, Hawaii, and other states also use written applications for 501(c)(3) nonprofits to submit for sales tax exemption. These applications also require such information as a financial statement and certificates of good standing with the state.

The IRS grants tax-exemption to select nonprofit organizations through 501(c)(3) of the Internal Revenue Code. The application for 501(c)(3) status verifies that nonprofit organizations seeking tax exemption fulfill one of the following purposes: charitable, educational, religious, scientific, literary, testing for public safety, fostering national or international amateur sports competition or preventing cruelty to children or animals. The organizations must be both organized and operated for one of the above purposes. Additionally, these public charities must meet a public support test.