



March 10, 2023

Jami Reeve,  
Kansas Appleseed Center for Law and Justice  
Neutral Testimony on SB 248 (Written)  
House Committee on Taxation

Chairman Smith, Vice Chair Bergkamp, and Members of the House Committee on Taxation:

Thank you for the opportunity to provide neutral testimony on Senate Bill 248, which would fully eliminate the state and local sales tax on food and food ingredients on January 1, 2024.

Kansas Appleseed has long championed the full elimination of the state sales tax on food and food ingredients. Last year, we applauded when House Bill 2106, which eliminated the state sales tax on food and food ingredients over three years, received strong bipartisan support and was signed into law. At that time, and even during this session, we had hoped to see the full elimination date moved up to either July 1, 2023, or January 1, 2024. And SB 248 does exactly that.

We know that full state sales tax elimination will help struggling Kansas families who must stretch the grocery budget even farther today than they did a few years ago due to inflation. Full state sales tax elimination would help our fellow Kansans, especially the one in ten Kansans who do not have enough to eat for every meal.<sup>1</sup>

By fully eliminating the state sales tax on food and food ingredients, this bill would be putting money back in Kansans' pockets. When families live on the edge, and when grocery bills remain high, every dollar – every cent – counts.

However, we are testifying neutrally because of the impact SB 248 would have on local communities. Local governments must have the authority to make the decisions that are best for their communities, especially when it comes to tax collection. Sales tax revenue is used to fund vital programs and services such as infrastructure, behavioral health, and emergency call centers. Eliminating the local sales tax would simply mean that the tax burden would be shifted to property tax, offering no true savings to Kansans. While we encourage local governments to consider how the local sales tax on food and food ingredients could be eliminated in support of their residents, they should be the ones driving this discussion.

We encourage you to amend this bill so it only eliminates state sales tax on food and food ingredients. Thank you for the opportunity to testify today.

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<sup>1</sup>[https://data.ers.usda.gov/reports.aspx?StateFIPS=20&StateName=Kansas&ID=17854#Pcb2234895ef744e88eeb87569440ee80\\_2\\_39iT0](https://data.ers.usda.gov/reports.aspx?StateFIPS=20&StateName=Kansas&ID=17854#Pcb2234895ef744e88eeb87569440ee80_2_39iT0)