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Timothy R. Graham
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Written Testimony – Opponent
House Committee on Taxation
Senate Bill 248
March 13, 2023

Chair Smith, members of the committee, thank you for the opportunity to submit testimony in opposition to SB 248.

KNEA believes that changes in tax policy should not only consider the impact on the average Kansas citizen but also the overall impact of the Kansas budget.

KNEA supports a progressive tax system that ensures that taxation as a percentage does not fall more heavily on low-income individuals. Sales tax, by its nature, is a regressive tax.

KNEA has been a consistent supporter of reducing the statewide sales tax on food and other retail items like feminine hygiene products. We've supported several pieces of legislation creating a "sales tax holiday" on school supplies.

KNEA has also been consistent in the following disclaimer (or a disclaimer very similar) when testifying in favor of such legislation:

It would be our preference that this bill would hold local units of government harmless.

The impact that such a policy could have on the treasury of local units of government is concerning. This could require local units to devise a tax shift that may increase property taxes.

It is for that reason that we reluctantly oppose SB 248.

Thank you for your time.