



**Office of the President**

**Opponent Testimony of  
Senate Bill 248  
For the House Committee on Taxation  
March 13, 2023  
Dr. JuliAnn Mazachek, President  
Washburn University**

Chairperson Smith, and Members of the House Committee on Taxation, thank you for the opportunity to provide written testimony in opposition to Senate Bill 248.

Constitutional and statutory provisions established Washburn University. The Washburn University Board of Regents is comprised of nine members appointed by the Governor, Mayor, County Commission, and the Kansas Board of Regents. The Washburn Regents are singularly responsible for the operation of the University. As part of the higher education family, the Kansas Board of Regents (KBOR) has coordination responsibility for our academic programs.

Kansas Statutes 13-13a38 and 13-13a39, adopted by the legislature in 1999, authorize the Board of Regents of Washburn University to levy a countywide retailers' sales tax not to exceed .65% within Shawnee County. In exchange for this sales tax authority, Washburn's ability to levy a property tax as a funding source for overall university operations was eliminated. Washburn University receives a smaller percentage of state aid than other higher education public institutions. Revenue from sales taxes and tuition are vital to our ability to offer academic programs and to balance our budget.

Senate Bill 248 removes the authority for food and food ingredients to be subject to sales taxes by cities and counties. The products and services Washburn University may levy under the countywide retailers' sales tax are tied directly to the same statutory provisions that cities and counties are allowed under K.S.A. 12-189a. If that authority is removed, Washburn University could no longer levy and collect its portion of the countywide retailers' sales taxes on food and food ingredients.

If the proposed bill is adopted, Washburn University will experience an annual sales tax revenue loss between \$3,500,000 to \$5,000,000 with no available mechanism to make up for this reduction other than tuition increases or increases to our state aid. We request the local authority to keep the ability to levy a sales tax on food and food ingredients. This would allow the University to ensure sales tax revenue is available to support operations alongside tuition revenue and state aid.

Thank you.