

**To:** Senate Committee on Taxation  
**From:** Spencer Duncan, Government Affairs Director  
**Date:** February 16, 2023  
**RE:** SB 168 – City/County Food Tax Exemption Control  
*Proponent – Verbal Testimony*

Thank you to the Chair and Committee for the opportunity to provide testimony today.

The League of Kansas Municipalities believes policies that support local elected officials making decisions for their communities are essential for local governments to be most responsive to citizens. This local control is particularly important when it comes to local tax and revenue decisions.

The League appreciates that SB 168 recognizes the importance of Constitutional Home Rule, as outlined in Section 12, Article 5 of the Kansas Constitution, and provides cities and counties the ability to make tax decisions regarding the tax on food and food ingredients.

You have heard us advocate this year several times in this committee that local tax levies are a home rule issue and should remain under local control. SB 168 allows cities to have the same discussions the state did when it began the path to zero on the state portion of taxes on food and food ingredients. This Legislation allows each unit of local government to analyze the issue, speak with its citizens and determine if it can make a similar decision.

We advocate this should be the stance on all local tax levies, particularly sales tax. We are not asking for the Legislature to grant additional authority beyond current state laws as it relates to increasing levies. However, it would be a great service to citizens if the Legislature would consider expanding the ability of local government to reduce the local portion of tax levies on all goods and services if a city so desired.

Thank you for your time and consideration of these issues. I am always available to provide additional information and answer any questions you have.



**Spencer Duncan**  
*Government Affairs Director*  
*League of Kansas Municipalities*  
785-383-8825     [sduncan@lkm.org](mailto:sduncan@lkm.org)