



KANSAS
ASSOCIATION OF
COUNTIES

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Senate Assessment and Taxation Committee
February 16, 2023
SB 168

Kansas Association of Counties
Proponent Testimony – Written Only

Chairwoman Tyson and members of the Committee:

Thank you for allowing the Kansas Association of Counties to offer proponent testimony on SB 168, which would authorize cities and counties to exempt food and food ingredients from the countywide sales tax.

The Kansas Association of Counties has long been a proponent of local control. Allowing local government and local decision makers to decide what is best for their communities is at the heart of our policies because government closest to the people is best able to determine the needs of the community. SB 168 would allow local governments to, at their discretion, exempt food and food ingredients from their local sales tax.

Some jurisdictions may determine that it is best to exempt food and food ingredients. Others may choose not to. SB 168 leaves that choice in the hands of the local government, and so long as there is no expectation of a particular outcome, this is the epitome of local control.

The Kansas Association of Counties supports the local control found in SB 168.

Thank you for the opportunity to present this perspective on this legislation.

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