



KANSAS
ASSOCIATION OF
COUNTIES

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Senate Assessment and Taxation Committee
February 20, 2023
SB 248

Kansas Association of Counties
Neutral Testimony – Written Only

Chairwoman Tyson and members of the Committee:

Thank you for allowing the Kansas Association of Counties to offer neutral testimony on SB 248, which would create a sales tax exemption for “healthy foods” as defined in the bill.

The Kansas Association of Counties understands that tax exemptions are a way to encourage certain behavior. Certainly, consumption of “healthy foods” is a worthy behavior to encourage. Tax exemptions, however, must also be carefully considered, as they narrow the tax base, shifting the tax burden to other categories, individuals and products.

At the local level, sales tax is generally used to offset the property tax burden, whether that is by paying for projects exclusively with sales tax, or by bolstering the general fund with that tax. While KAC does not oppose the behavior that this exemption would encourage, KAC is wary of the potential of shifting the burden back to property tax as a result of a shrinking sales tax base.

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

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