

**SB 33 Opponent Testimony – Written Only**  
**Senate Committee on Assessment and Taxation**  
**Excluding certain custom meat processing services from services subject to sales tax.**  
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Chair Tyson and Members of the Committee,

We appreciate this opportunity to submit written opponent testimony for SB 33, which excludes certain custom meat processing services from services subject to sales tax. We hold the following position on SB 33:

1. SB 33 promotes the wasteful tendency of the government to pick winners and losers.
2. SB 33 diverts state tax revenue that could have been used to lower tax rates for all & erodes the tax base.

**SB 33 promotes the wasteful tendency of the government to pick winners and losers.**

If lawmakers pass a law, it should apply fairly to everyone unless there is a truly compelling reason for exceptions. SB 33 fails that test. It gives special tax breaks to a narrow group of Kansas taxpayers in the business of slaughtering, butchering, and processing animals for human consumption—leaving everyone else to foot the bill.

This hyper-targeted deduction is bad tax policy. Tax breaks should be broad-based, benefiting the wider economy, not handpicked industries. SB 33 prioritizes a small, specific sector at the expense of fairness and fiscal responsibility. SB 33 is not a good tax policy.

**SB 33 diverts state tax revenue that could have been used to lower tax rates for all & erodes the tax base.**

The sales tax base represents all transactions subject to taxation. SB 33 shrinks this base by exempting custom meat processing services, creating a ripple effect: to maintain the same revenue, tax rates may need to rise for everyone else.

If the goal is to reduce state tax revenue, there is a smarter approach. Lowering the overall state sales tax rate by the same fiscal impact as SB 33 would avoid narrowing the tax base, prevent government favoritism, and deliver tax relief to all Kansans—not just a select few.

For these reasons, we urge the committee to reject SB 33 in its current form.