

KIDS NEED TO EAT, INC. (KN2E)

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[www.KN2E.org](http://www.KN2E.org)

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**SB2444 Testimony for House Taxation Committee**

Chairman KleeB and members of the Committee:

Thank you for the opportunity to testify in support of **House Bill 2444**. Kids Need To Eat is a 501(C)(3), Kansas nonprofit. Since 2013 it has distributed free meals to kids during the summer – to help replace meals that many eat for free at school. Last summer we distributed over 16,000 meals in Butler County.

**Early brain development is the foundation for the rest of a child's life.** Children need nutritious meals for the healthy development of their bodies and brains. Hunger and malnourishment interfere with a child's ability to behave and learn, and can permanently affect a child's brain.

**Childhood food insecurity is a public health issue that affects us all.** Kids who don't get enough healthy food to eat are more likely to: struggle in school, get sick, have behavioral health problems, get into fights, and steal. Ensuring that families have access to adequate food for their children promotes the healthy development of children, and promotes their ability to grow into responsible, productive adults.

KN2E Board member Sarah Johnston, MD, MPH, has conducted annual hunger surveys of 6th grade students since 2012. She has found that many kids are experiencing hunger, don't have enough to eat, skip meals due to lack of food at home, and some admit to stealing food due to hunger.

The Kansas sales tax applies to all food, including fresh produce, eggs, and dairy products. Kansas is among a minority of states that tax food, and its sales tax on food is the second highest in the country.

Nonprofits like KN2E that are part of the food security safety net in Kansas also pay sales tax on food it purchases – including nutritious foods such as fresh produce, eggs, and dairy products. While there is an exemption for a "food distributor to food distribution programs," such as the Kansas Food Bank, nonprofits not otherwise exempt (e.g., a church-based program), must pay sales taxes on food purchases. KSA 79-3606(iii). For every \$100 donated to KN2E, close to \$8 goes to paying state and local taxes on food it buys to distribute for free to children in need. It would be higher in other counties.

Fresh produce and other healthy foods are the first to be eliminated from the food budget for families forced to choose between paying utilities versus healthy foods for their kids. Kids whose diets are mostly highly-processed foods - high in fat, sugar and salt - are at risk of developing behavioral problems, becoming obese, developing diabetes, and experiencing other adverse health outcomes.

Most children in Kansas do not have daily access to healthy foods. In particular, children aren't eating enough fruits or vegetables. One study found 6 in 10 children didn't eat enough fruit, and 9 in 10 children didn't eat enough vegetables. The costs of poor nutrition threatens the economic future of our state.

Cutting the sales tax on food is a good start on helping children in Kansas to have better access to healthier foods year round. Children are our state's future, and we need all children to succeed in life.

Thank you for considering this information.