Thank you Mr. Chair and committee members.

I am Jeri Bryant and I am a licensed barber and barber instructor in the state of Kansas. I am in opposition to HB2727. I do believe this will be a burden to the barbers of the state not only because of the extra time and money to do the extra paperwork, but also to have to explain to every client why they have to pay more for the services rendered because of sales tax added to these services. If I give a \$10 haircut, now they would have to pay almost \$11. This could be very hard for some people that struggle on a weekly basis.

There are many older barbers out there that work part-time for their communities and clients, not to make a living but to be involved and give them something to do. Some barbers shops are, like the local coffee shop and this is the place to solve the worlds problems. These barbers are most likely not going to continue with the extra burden of collecting sales tax for the state.

I do have to wonder why this bill only includes hair and nails. Why not Doctors and Dentist, as barbers were the first surgeons that did bloodletting and teeth pulling, hence the barber pole. Why not Lawyers, massage, make-up artist, pet grooming, family counseling as these are all services for the public.

We just had HB2506 pass through the house to make it easier and faster to come to Kansas, and now we are talking about making us collect sales tax for the state, I don't believe this is an incentive to want to come work in the state of Kansas.