

Honorable Chair and members of the committee –

I, Kelly Robbins have owned and operated SunSations Tanning Salon since 2006. When we opened our tanning salon, we had tough competition with 12 other salons, as well as countless gyms and hair salons that also offered tanning. Today, Topeka has only four tanning salons; however, the number of gyms that offer tanning has recently seen a significant spike. I believe this is due to the “Tan Tax” that was imposed as part of the Affordable Care Act that imposes a 10% tax on tanning and excludes gyms. This tax targets an industry comprised of 70% female small business owners like myself.

The “Tan Tax” has not been the only struggle I have faced as a small business owner. During the road construction on Urish Rd. in 2007 that shut down the businesses there for nearly 8 months, I had to work over 70 hours a week alone, allowing an employee to cover just 1 day. After the road re-opened customers came back. Our customers are roughly 85% female and are already paying a 10% tax that unjustly targets women and HB2727 would increase the tax on my services to an astounding 19.15%, a rate anyone would think twice about before coming to my business. Adding an additional tax to our customers not only on tanning but on hair cuts, nails, color treatments, eyelash extensions, barber services etc will force clients to reduce their spending on personal care reducing the income tax of those that work in the industry, leaving a net effect to the State of Kansas of \$0 in revenue.

If the beauty industry fairs similar to the tanning industry with the 2009 federal tax we can look to history to understand the impact. The Board of Cosmetology produced a newsletter last fall showing that in 2011 there were 563 licensed tanning salons in the state. In 2019 there were only 302 (this includes gyms). 261 businesses closed and 70% of those were run by women entrepreneurs. In Topeka many of the retail locations where a tanning salon once stood still sit empty today.

Kansas is already an expensive state that is taxed too much. Please don't increase it more. I truly believe that Kansas represents the “greener pastures” and if we want to attract more residents to our beautiful state we need to encourage them with tax reductions, not increases.