



January 24, 2022

House Taxation Committee
State Capitol
300 SW 10th Street
Topeka, Kansas 661612

Re: Support of the Elimination of the Food Sales Tax HB 2484 and HB 2487

Chair Smith and Members of the Committee:

On behalf of Health Forward Foundation (Health Forward), I submit this letter of testimony in support of the elimination of the food sales tax. Health Forward is committed to race equity and economic equity within the context of health equity. Taxing food increases the cost barrier for many Kansans to access the healthy foods that will lead to better health outcomes.

Food insecurity threatens the mental and physical health of millions of Americans across the country. Research supports higher incidents of cardiovascular disease and overall death rates among the food insecure. Data supports that children ages 10 to 15 who have at least two experiences of hunger were nearly five times more likely to have poor health than children who were never hungry. Data also shows that high school students who can eat breakfast every day get better grades than students who cannot. The stress of food insecurity, and the economic hardship that often accompanies it, also has a negative impact on mental and physical health. Research shows that stress contributes to poor health behaviors, such as smoking, unhealthy eating and physical inactivity, which are linked to an increased risk of heart disease and stroke.

The prevalence of food insecurity varies considerably among household types. Across Kansas, rates of food insecurity are comparable to the national average of 10.7 percent. Rates are highest in households with children, led by a single income earner, in households of color, households in urban or rural areas, and households with incomes below 185 percent of the poverty line. The heads of these households are often forced to decide between paying their rent, utilities, or providing healthy food for themselves and their families. Additionally, financial barriers to medical care mean many people who are food-insecure often are diagnosed much later, when a disease may already have progressed, because they cannot afford both medical co-pays or other expenses and health food.

We appreciate the Legislature's attention on food security and consideration of the elimination of the food sales tax. The state budget surplus presents the perfect opportunity to decrease the financial burden many Kansas households face. We encourage the Legislature to eliminate the food sales tax at the earliest opportunity for healthy food options available at grocery stores and farmers markets to support access to nutritionally adequate and safe foods. Health Forward would be happy to provide other information or otherwise support the elimination of the food sales tax. Please feel free to contact me at mbryantmacklin@healthforward.org.

Respectfully,

McClain Bryant Macklin

McClain Bryant Macklin
Director of Policy and Strategic Initiatives
Health Forward Foundation