



---

**House Taxation Committee Testimony Re: HB 2711**

**Presented by Ronald R. Hein on behalf of**

**Kansas Beverage Association**

**March 2, 2022**

Mister Chairman, Members of the Committee:

My name is Ron Hein, and I am the Executive Director of the Kansas Beverage Association (KBA) (formerly the Kansas Soft Drink Association), which is the state trade association for non-alcoholic beverage bottling companies operating in Kansas. Products manufactured and distributed by members of the KBA include soft drinks, bottled waters, isotonic drinks, juice, juice drinks, sports drinks, dairy-based beverages, teas, and other beverages.

The Kansas Beverage Association (KBA) is neutral on the merits to change or the amount of sales tax on food.

The KBA opposes the provisions of HB 2711 which exclude soft drinks and bottled water from the definition of food in the sales tax act. Kansas law has recognized soft drinks and bottled water as being food for a long time, and there is no logical reason for carving them out of the definition of food.

Who is creating these definitions of "soft drink", "bottled water"? Do they know more about a mom's decision making for her family, taxing her on some items and no tax on others?

According to HB 2711:

- A fruit juice with 75% fruit is NOT Taxed but a fruit juice with 25% fruit is TAXED. If the mom chooses the low calorie 25% fruit juice for her Diabetic son, why would she have to pay more for that choice?
- Certain protein waters are NOT Taxed but vitamin, mineral or electrolyte waters are TAXED. The Kansan with dehydration issues (I can think of a thousand examples) would be TAXED for purchasing a bottled water product that their body needs to be healthy!

Soft drinks and bottled waters should not be taxed at a higher rate than other food products which are consumed by humans.

Although the KBA is opposed to the definition of food in HB 2711, the KBA supports the definition of food set out in HB 2720, reference the supplemental nutrition assistance program issued by the United States department of agriculture.

KBA has no position on the merits of the changes to rates of taxes on food, so long as soft drinks and bottled water are not carved out from the definition of food.

Thank you for permitting me to submit this written testimony.