

**Senate Committee on Assessment and Taxation  
 Testimony in Support of SCR 1620  
 Presented by Eric Stafford, Vice President of Government Affairs**

**Thursday, March 10, 2022**

Madam Chair and members of the committee, my name is Eric Stafford, Vice President of Government Affairs for the Kansas Chamber. The Kansas Chamber appreciates the opportunity to support SCR 1620, a constitutional amendment that would require a 2/3 majority vote of the Legislature to raise taxes in Kansas.

Below are the historical tax rates for both personal income taxes and the state sales tax rate. According to the Tax Foundation in their 2022 Fact and Figures, Kansas has the 9<sup>th</sup> highest sales tax rate in the country, and the 23<sup>rd</sup> highest per capita collection of income taxes. The tax climate in Kansas is one lacking power to generate dynamic growth. As other states look to improve their tax climate, Kansas falls farther behind in its ability to attract investment in the state.

**History of Tax Rates:**

Taxable Income	1933-56	1957	1958-64	1965-66	1967-69	1970-76	1977-87	1988	1989-91 <sup>a</sup>	1992-96	1997
<b>Individuals<sup>b</sup></b>											
First \$2,000	1.0%	1.0%	1.5%	2.5%	2.0%	2.0%	2.0%				
\$2,001-\$3,000	2.0	2.0	2.5	3.5	3.5	3.5	3.5				
\$3,001-\$5,000	2.5	2.5	3.0	4.0	4.0	4.0	4.0				
\$5,001-\$7,000	3.0	3.5	4.0	5.0	5.0	5.0	5.0				
\$7,001-\$10,000	4.0	5.0	5.5	6.5	6.5	6.5	6.5				
\$10,001-\$20,000	4.0	5.0	5.5	6.5	6.5	6.5	7.5				
\$20,001-\$25,000	4.0	5.0	5.5	6.5	6.5	6.5	8.5				
\$25,001 and above	4.0	5.0	5.5	6.5	6.5	6.5	9.0				
<b>Joint Individuals (No change since 1992.)</b>											
First \$35,000								4.05%	3.65%		
\$35,001 and above								5.30	5.15		
First \$30,000										3.50%	3.50%
\$30,001-\$60,000										6.25	6.25
\$60,001 and above										6.45	6.45

Kansas Sales Tax Rates	
Effective Date	Rate
June 1, 1937	2.00%
June 1, 1958	2.50%
May 1, 1965	3.00%
July 1, 1986	4.00%
July 1, 1989	4.25%
June 1, 1992	4.90%
July 1, 2002	5.30%
July 1, 2010	6.30%
July 1, 2013	6.15%
July 1, 2015	6.50%

SCR 1620 encourages the Legislature to consider cuts in spending before tax increases, something previous legislatures have failed to do. Our December CEO Poll asked “How much should be cut before raising taxes?” Only 9% of respondents said to never cut spending. 25% said cut up to 5%; 16% said cut 6-10%, 13% said the state should cut more than 10%; and 27% said never raise taxes.

In closing, we would ask for your support of SCR 1620, which would force the Legislature to look at spending as much as revenues and add additional protection for taxpayers against an increasing tax burden. Thank you for the opportunity to testify in support of SCR 1620, and I’m happy to answer questions at the appropriate time.