



February 7, 2023

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Kansas Appleseed Center for Law and Justice
Verbal Testimony in Support of HB 2111
House Committee on Taxation

Members of the House Committee on Taxation:

Thank you for the opportunity to testify in support of HB 2111, which would end sales tax on food, diapers, and feminine hygiene products this year. Kansas Appleseed Center for Law and Justice is a nonprofit, nonpartisan organization dedicated to the belief that Kansans, working together, can build a state full of thriving, inclusive, and just communities. I am the Southeast Kansas Thriving Advocate at Kansas Appleseed, where I work to reduce hunger in my community.

It can't be disputed that the Kansas Legislature understands the burden our regressive sales tax has on Kansas families, which is why you voted last year to eliminate the food sales tax over a three-year period. This was welcome relief for many Kansans, especially the 384,430 food insecure Kansans¹ whose every dollar matters at the grocery store.

But as we have seen our state's fortunes grow, and inflation continues to impact us all at the grocery stores – and frankly with any purchase we make, I urge you to speed up the food sales tax relief and fully end it this year. When the sales tax bill was signed into law last year, the annual inflation rate was 8.6 percent. During that same time period, prices for food at home rose 11.9 percent from the previous year.² Fortunately, in December 2022, we saw the inflation rate decrease to 6.5 percent,³ which just happened to mirror our state sales tax at the time. These rates matter because they show that the sales tax relief that came in January of this year wasn't enough – inflation is stripping away any benefit from tax savings. Kansas families are still spending too much at the grocery store.

Kansas Appleseed works every day to make food assistance programs more accessible to those who are food insecure. In 2021, 200,300 Kansans participated in the Supplemental Nutrition Assistance Program (SNAP).⁴ While Kansans do not pay sales tax on groceries purchased using their SNAP benefits, we must remember that SNAP is meant to supplement their grocery bills; families are still purchasing groceries beyond their SNAP benefits, and those groceries are subject to sales tax. Imagine a father trying to calculate how much food he can buy for his children, all the while knowing that his food budget is just a little smaller due to the 4 percent food sales tax.

¹ Feeding America research projects a 13.1% food insecurity rate in Kansas. US Census Population Estimate for Kansas in 2021 is 2,934,582. This means a projected 384,430 food insecure Kansans.

²<https://www.bls.gov/opub/ted/2022/consumer-prices-up-8-6-percent-over-year-ended-may-2022.htm#:~:text=Consumer%20prices%20up%208.6%20percent,U.S.%20Bureau%20of%20Labor%20Statistics&text=The%20.,gov%20means%20it's%20official.>

³ <https://www.bls.gov/news.release/pdf/cpi.pdf>

⁴ <https://www.cbpp.org/research/food-assistance/a-closer-look-at-who-benefits-from-snap-state-by-state-fact-sheets#Kansas>



Often overlooked in these discussions are families like mine. My husband and I both have jobs – he is a substitute teacher – and we struggle with our grocery bill each month for our family of five. With three elementary aged boys who always seem to be hungry, our grocery bill can easily top \$900 per month. And yet we make just a little too much to qualify for SNAP. We are one of those families who fall in the gap. By eliminating the food sales tax we can give relief to the families (63% of US consumers⁵) that live paycheck to paycheck that just barely makes above the limit for other assistance programs.

Kansas Appleseed supports HB 2111 not only because it would end the food sales tax this year, it also addresses two other important groups of items that are also worthy of your consideration: feminine hygiene products and children's diapers. Currently considered "luxury" items in our tax code, they deserve to be tax free, as well. These items are already expensive enough and add yet another burden to families struggling to get by.

I urge you to vote in favor of HB 2111. Thank you for the opportunity to speak with you today, and I am happy to answer any questions at the appropriate time.

⁵ <https://www.pymnts.com/wp-content/uploads/2022/12/PYMNTS-New-Reality-Check-December-2022.pdf>