



**KANSAS**  
ASSOCIATION OF  
**COUNTIES**

715 SW 10th Avenue • Topeka, KS 66612  
785-272-2585 • [www.kansascounties.org](http://www.kansascounties.org)

House Taxation Committee  
February 7, 2023  
HB 2111

Kansas Association of Counties  
Proponent Testimony – Written Only

Chairman Smith and members of the Committee:

Thank you for allowing the Kansas Association of Counties to offer proponent testimony on HB 2111, which would decrease the state sales tax on food and food ingredients to 0%.

The Kansas Association of Counties is supportive of eliminating the state sales tax on food as a way of providing economic relief to Kansans. This legislation also protects STAR bond districts. As you know, STAR bonds are paid off with the sales tax generated in the district. A drop in that revenue would impact the ability to pay for the STAR bond, forcing local governments to cover the shortfall. HB 2111 protects that funding, and as such, KAC supports this legislation.

Thank you for the opportunity to present this perspective on this legislation.

Jay Hall  
Deputy Director and General Counsel  
Kansas Association of Counties  
[hall@kansascounties.org](mailto:hall@kansascounties.org)  
(785)272-2585