



**ZERO TO THRIVE**

Kansas Child Care & Early Development Coalition

**THRIVE**  ALLEN COUNTY

February 1, 2023

Proponent Testimony

Verbal Web-Ex Testimony

9 South Jefferson, Iola, KS 66749

Representative Adam Smith, Chair

House Committee on Taxation

Greetings Chairman Smith and Members of the House Taxation Committee,

Thank you for the opportunity to speak on behalf of Thrive Allen County and the Zero to Thrive Kansas Child Care & Early Childhood Development Coalition. Thrive Allen County is a rural non-profit organization located in Iola that focuses on improving health, economic development, recreation and education conditions in our county and the state. The Zero to Thrive coalition advocates for investments in quality child care and policies that empower families and children to thrive across Kansas- with an intentional focus on our rural communities.

It is with our organization's vision in mind that we ask that you support and pass a clean version of House HB 2108. A sales tax holiday for classroom supplies would not only alleviate a significant financial burden on Kansas families, but also provide much needed economic relief to our state's early childhood programs. The majority of child care providers have to purchase classroom equipment and supplies themselves without financial support, and often do not ask parents to provide those materials/supplies themselves. There are non-profit child care programs that receive competitive and limited grants for classroom supplies, but 62% of Kansas counties only have private, family or group child care programs that cannot access those grants-- every single one of those counties is in rural Kansas. As child care programs struggle to provide their essential services due to inadequate workforce compensation and lack of reliable funding, which also demands legislative attention and action, HB 2108 is a meaningful step towards supporting families and child care programs so that every Kansas child can have a quality educational experience regardless of their economic status. Any and all savings that child care programs can receive helps sustain their programs and the invaluable work they provide for our families and economy.

In a Child Care Aware of Kansas report conducted in 2020, one of the top needs identified by childcare programs to remain open was access to supplies for activities with children. As the list of eligible state sales tax exempt items is developed, policymakers should ensure that supplies for early childhood education is included in this list. For childcare providers, equipment and supplies can often take the form of developmentally appropriate toys to utilize during play-based learning. It is unclear in the current legislation whether early childhood educational materials and equipment would be considered classroom supplies, so legislators should pass HB 2108 with an intentional inclusion of a sales tax exemption on early childhood educational materials.

Thank you for the opportunity to speak in favor of this legislation on behalf of Thrive Allen County and Zero to Thrive. We strongly urge you to keep this bill clean and deliver this win for Kansan families and early childhood educators.

Sincerely,

A handwritten signature in cursive script, appearing to read "Lisse Regehr".

Lisse Regehr

**CEO**

A handwritten signature in cursive script, appearing to read "Logan Stenseng".

Logan Stenseng

***Policy & Strategic Initiatives Coordinator***