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VIC MILLER
58TH DISTRICT

TESTIMONY BEFORE THE HOUSE TAXATION COMMITTEE
IN SUPPORT OF HB 2111

February 7, 2023

Thank you Mr. Chairman and members of the Taxation committee. I appear today in support of HB 2111. Let us not concern ourselves with who gets credit for eliminating the sales tax on the items mentioned in the bill. Let us go about the state declaring that we all did something good that will benefit every Kansan, and as so many struggle today to make ends meet—that we did it together in a truly bipartisan way.

I come here today to show my support for this bill but to also ask that you make a small amendment adding additional hygiene items to the proposed exemptions. Those items are listed in HB 2162, a bill sponsored by myself and 40 of our colleagues and are listed as follows:

“all sales of hygiene products. As used in this subsection, “hygiene products” means antiperspirants, cotton swabs, dental floss, deodorants, diapers, interdental cleaners, menstrual cups, mouthwash, panty liners, sanitary napkins, shampoo, soaps and cleaning solutions, suntan lotions, suntan screens, tampons, toilet tissues, toothbrushes and toothpaste”.

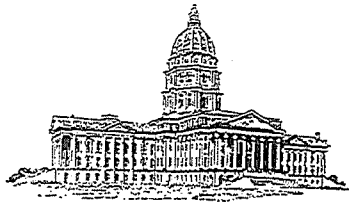
Based on various fiscal notes (HB 2009 introduced this year and HB 2461 introduced last year) the estimated cost of this amendment would be about \$14,000,000 a year. I have attached my testimony in support of this extended hygiene product exemption from last year’s similar bill (HB 2461).

The premise is simple. Tax relief should be extended to those for whom it would benefit the most and for items that contribute to our improved hygiene--regardless of whether they are used by men, women or children.

A handwritten signature in black ink that reads "Vic Miller". The signature is written in a cursive, flowing style.

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VIC MILLER
18TH DISTRICT

February 7, 2022

Thank you Mr. Chairman and members of the Taxation committee for entertaining a hearing on HB 2461, a sales tax exemption for various hygiene products. As you know I am Vic Miller, State Representative for the 58th District in Topeka and sponsor of HB 2461.

My interest in such an exemption was first raised three years ago by a young legislative intern and has been heightened since that time by the improving fiscal condition of our State coffers. Just as Governor Kelly has correctly concluded that now is the right time to “Axe the Food Tax”, I believe it is also the right time to do so for hygiene products.

I do want to say that I hope consideration of HB 2461 in no way jeopardizes the passage of any food tax exemption. I am co-sponsor of the “Axe the Food Tax” bill and have been an outspoken supporter of doing so since my first election to the House in 1978.

The principles that led me to support eliminating the food tax are equally applicable to eliminating the tax on hygiene products. The tax relief is more proportionate for those most in need of tax relief and the savings come from purchases necessary to our day to day lives. In addition, removing the sales tax from hygiene products promotes clean and healthy lifestyles.

I understand that most testimony in support of the bill will focus on exempting feminine hygiene products. Should the committee decide to limit the bill to those products only, I have no problem acceding to the wishes of the committee. Certainly, that is the prevailing concept in most of the 23 states that do not tax those items.

In introducing the bill, however, I saw no reason to limit it to only those items. I asked that the language be expanded to include items commonly used by all of us in the practice of good hygiene. I believe we can easily afford it. Last month’s excess over revenue estimates alone would be enough to pay for this exemption for the next five years.

I would respectfully ask for and welcome your support of HB 2461.

| State | State General Sales Tax | Feminine Hygiene Treatment | Year Rescinded |
|----------------|-------------------------|----------------------------|---|
| Alabama | 4.00% | Included in Base | |
| Alaska | 0.00% | N/A | |
| Arizona | 5.60% | Included in Base | |
| Arkansas | 6.50% | Included in Base | |
| California | 7.25% | Exempt | July 2021 - AB 150 |
| Colorado | 2.90% | Included in Base | |
| Connecticut | 6.35% | Exempt | Effective 7/1/2018 – SB 502, passed 2016 |
| Delaware | 0.00% | N/A | |
| Florida | 6.00% | Exempt | 2017 – as part of tax cut package |
| Georgia | 4.00% | Included in Base | |
| Hawaii | 4.00% | Included in Base | |
| Idaho | 6.00% | Included in Base | |
| Illinois | 6.25% | Exempt | 2016- SB 2746 |
| Indiana | 7.00% | Included in Base | |
| Iowa | 6.00% | Included in Base | |
| Kansas | 6.50% | Included in Base | |
| Kentucky | 6.00% | Included in Base | |
| Louisiana | 4.45% | Exempt | 2021 – LA HB7 |
| Maine | 5.50% | Exempt | Effective 10/1/2021 – as part of the 2022-2023 biennial budget bill |
| Maryland | 6.00% | Exempt | Exempted as a medical product |
| Massachusetts | 6.25% | Exempt | Exempted as a medical product |
| Michigan | 6.00% | Exempt | 2021- SB 153 |
| Minnesota | 6.875% | Exempt | |
| Mississippi | 7.00% | Included in Base | |
| Missouri | 4.225% | Included in Base | |
| Montana | 0.00% | N/A | |
| Nebraska | 5.50% | Included in Base | |
| Nevada | 6.85% | Exempt | 2018: Statewide ballot, Question 2; SB 415 |
| New Hampshire | 0.00% | n/a | |
| New Jersey | 6.63% | Exempt | 2005 |
| New Mexico | 5.125% | Included in Base | |
| New York | 4.00% | Exempt | 2016 |
| North Carolina | 4.75% | Included in Base | |
| North Dakota | 5.00% | Included in Base | |
| Ohio | 5.75% | Exempt | 2020 – SB 26 |
| Oklahoma | 4.50% | Included in Base | |
| Oregon | 0.00% | N/A | |
| Pennsylvania | 6.00% | Exempt | Exempted as a paper good |
| Rhode Island | 7.00% | Exempt | Effective 10/1/2019, part of state budget |