



United Community Services of Johnson County

Written-Only Testimony in Support of House Bill 2111

Julie Brewer, Executive Director of United Community Services of Johnson County

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Executive Director

Julie K. Brewer

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Chairman Smith and Members of the Committee on Taxation:

Thank you for the opportunity to testify **in support of HB 2111**. United Community Services of Johnson County (UCS) is a nonprofit agency that provides data analysis, leads collaborative planning, and mobilizes resources to enhance the availability and delivery of health and human services in Johnson County and the surrounding region. UCS is committed to building a community where all people have the opportunity to achieve their individual potential. We believe in the importance of supporting policies, programs and services that are invested in the success of our community's most vital resource - its people.

According to the U.S. Census American Community Survey, in 2021, 36,492 people in Johnson County were living below the poverty line. The 2021 Federal Poverty Level for a family of three was \$21,960, or \$1,830 per month. **Nearly 15%, or 90,341 residents, of Johnson County residents were living at or below 200% of the Federal Poverty Level in 2021.** For a family of three, 200% of the Federal Poverty level was \$43,920, or \$3,360 per month.

The cost of essential items for low-income families is high: diapers can cost over \$100 per child per month, 10% or more of some low-income families' budgets. Families living in the areas in Kansas without access to big box or warehouse stores can pay a premium at their corner store or local market. Over one-third (38%) of low-income women report missing work, school or similar events due to lack of access to period supplies. **The purchase of essential items, such as groceries, diapers, and feminine hygiene products consumes a higher portion of low-income households' money. This results in working families who earn lower wages paying a larger portion of their income in taxes than higher income households for food and these necessities.**

Kansas is one of only 13 states that include food for at home preparation in the state sales tax base. **We support providing a zero percent state rate for sales and use taxes for sales of food and food ingredients, feminine hygiene items, and diapers.**

High inflation and other costs in 2022 demonstrated the fragility of many working families across Kansas who have become increasingly cost burdened in their housing, healthcare, and other necessities such as access to nutritious food for their families. **Fiscally responsible measures such as eliminating state food sales tax and tax on diapers and feminine hygiene items are important interventions the Kansas legislature can enact to support citizens' ability to reach and maintain economic stability.**

**Source: U.S. Census ACS 2021 1-year date; Johnson County Government <https://www.iocogov.org/faq/765>; Alliance for Period Supplies <https://allianceforperiodsupplies.org/period-poverty/>; Happy Bottoms <https://happybottoms.org/learn-take-action/why-diapers/>*