### MINUTES OF THE SENATE COMMITTEE ON ASSESSMENT AND TAXATION.

The meeting was called to order by Chairperson Audrey Langworthy at 11:00 a.m. on February 11, 1997, in Room 519--S of the Capitol.

Members present:

Senator Langworthy, Senator Corbin, Senator Bond,

Senator Goodwin, Senator Hardenburger, Senator Harris,

Senator Karr, Senator Lee, Senator Praeger, and Senator Steineger.

Committee staff present: Tom Severn, Legislative Research Department

Chris Courtwright, Legislative Research Department

Don Hayward, Revisor of Statutes

Shirley Higgins, Secretary to the Committee

Conferees appearing before the committee: Hank Booth, KLWN/KLZR Radio

Harriet Lange, Kansas Association of Broadcasters

Jeff Bridges, Division of the Budget Shirley Sicilian, Department of Revenue Doug Wright, American Lung Association

Dr. William Murphy, American Heart Association Kate Shaer, Kansas Alliance for the Mentally III

Others attending: See attached list

### SB 141--Relating to sales taxation; exempting sales of broadcasting machinery and equipment.

Hank Booth, KLWN/KLZR Radio, testified in support of SB 141 which would allow all media in the state to have equal treatment under the tax codes. The product broadcasters distribute is over the air waves, however, it is a product no less than the printed word in newsprint. (Attachment 1)

Harriet Lange, Kansas Association of Broadcasters, testified further in support of **SB 141**. She echoed Mr. Booth's concern that sales tax exemption for newspapers affords them a competitive advantage over broadcasters whose only source of revenue is advertising. She reported that other states have recently enacted similar legislation. She added that, had the exemption for Kansas broadcasters been in place the last couple years, it would have had an estimated fiscal impact to the state of \$500,000 to \$600,000 per year, based on a 1995 survey conducted to determine stations' projected capital expenditures and their expenditures for electricity. (Attachment 2)

Senator Langworthy closed the hearing on **SB 141** and called attention to the fiscal note on the bill. Jeff Bridges, Division of Budget, was present to answer questions about the fiscal note on this bill or the other sales taxation bills scheduled for hearing. Senator Praeger asked if the fiscal note on **SB 141** was based on prior experience or any kind of projected expenditures in the future. Mr. Bridges said the Department of Revenue estimated the fiscal impact. Shirley Sicilian, Department of Revenue, said the fiscal note was based on the 1995 survey by the broadcasting association.

### SB 80--Relating to sales taxation; exempting sales of car washing services rendered through coin-operated devices.

There were no conferees present to testify on SB 80. Senator Langworthy said another hearing on the bill may be scheduled if requested. She noted that the fiscal note on the bill is \$783,750.

### SB 119--Relating to sales taxation; exempting certain purchases and sales of certain health promotion entities.

Doug Wright, President of the American Lung Association, testified in support of **SB** 119. Association pays approximately \$4,000 annually in sales tax. If an exemption is allowed for the organization, the money saved could be spent on critical health care needs in the state, and it would strengthen the ability to

### **CONTINUATION SHEET**

MINUTES OF THE SENATE COMMITTEE ON ASSESSMENT AND TAXATION, Room 519-S Statehouse, at 11:00 a.m. on February 11, 1997.

subsidize state efforts in public health. He emphasized that Kansas is one of only a few states that currently imposes a sales tax on the American Lung Association. (Attachment 3)

Dr. William Murphy, American Heart Association, appeared in support of <u>SB 119</u>, noting that there is an ever present need for not-for-profit health organizations in Kansas to be exempt from sales tax. The \$35,000 the American Heart Association would save from being exempt would allow it to entirely fund an additional grant-in-aid researcher, allow placement of kits in hundreds of schools in connection with health education, and would fund additional community program projects. (Attachment 4)

Kate Shaer, Kansas Alliance for the Mentally III (AMI), gave final testimony in support of <u>SB 119</u>. She explained that exempting Kansas AMI from state sales tax would net about \$500, an amount that may not seem like much; however, it is a significant amount to Kansas AMI. She listed the services Kansas AMI provide, noting that a sales tax exemption would allow it to get more with the dollars received from a state grant and from contributors. (Attachment 5)

Written testimony in support of <u>SB 119</u> was submitted by Bill Elmore, Kansas Mental Illness Awareness Council, (<u>Attachment 6</u>) and Connie Christy, American Diabetes Association (<u>Attachment 7</u>). The hearing on <u>SB 119</u> was closed.

Senator Langworthy called attention to ten sales tax exemption bills that have been currently introduced. She felt the committee should consider the fiscal notes on all the bills.

The meeting was adjourned at 11:40 a.m.

The next meeting is scheduled for February 12, 1997.

# SENATE ASSESSMENT & TAXATION COMMITTEE GUEST LIST

DATE: <u>Fibruary</u> 11, 1994

NAME	REPRESENTING	
J. Sicilian	KOOR	
Jim Sullinger	KCSTAL	
Cindee Stratton	AHA	
Da William MURPHY	AHA	
Jury Keller	American Lyng Assn of Ko	
DOUG WRIGHT		
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STEUE KEARNEY	KS OR MARKETGES ASSN.	
Julie Hein	Hein & Weir	
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Balph Smyder	Les American Segion	
Jon Freed	Sen. Stan Clark	
Sarah Davio	Girl Stout Connais of KS	
Ed Spiess	Peterson Rablic Albans	
Belf anderson	Water Drit No. 1 of So Co	
Jell Bridges	DOIS	
Hor Boont	KAB	
Harriet Carge	KAB	
Kate Shaer	Kansus AM1	

# SENATE ASSESSMENT & TAXATION COMMITTEE GUEST LIST

DATE: <u>Ithmany 11, 1996</u>

NAME	REPRESENTING		
Karen Donaldson Sue Bord	Sen. Praeger		
Sue Bord	·		
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### Lawrence Broadcasters, Inc. KLWN / KLZR

# TESTIMONY OF KLWN/KLZR GENERAL MANAGER HANK BOOTH 2/11/97

Thank you very much for this opportunity to testify today on this bill. Very simply it is time to allow all media in the state to have equal treatment under the tax codes. We are all doing basically the same job for the citizens of Kansas and should be put on a level playing field. While the final product we distribute is over the air-waves, it is a product no less than the printed word on a few pennies worth of newsprint. It is free over-the-air information and entertainment. It can be and is often copyrighted. It is often sold as a finished product. It is the product of a skilled workforce and it certainly has a value not only to our listeners, but also to the hundreds of Kansans who ask for our help as radio and television broadcasters everyday.

Almost every Kansas broadcaster is a small business person even if we are owners of several different broadcast channels. As such we share the difficult challenges of the men and women you represent in large and small communities in Kansas. In smaller communities you know the challenge to local retailers and service providers. As they downsize or go out of business because of monster retail operations our opportunity to sell advertising is diminished. Please remember our only income as commercial broadcasters is the sale of advertising. Our media partners, but our major competitors, the newspapers of Kansas now have a tax immunity that we ask to share.

New technology, the digital broadcast age, means that all of us in the big cities and in small towns will have to buy new equipment to provide equal service. We will be providing clean, clear broadcasts on radio and television to your constituants, but it will be at an enormous cost.

At the same time all of you know how much more complex our society has become and how much more demand is being placed on all media for public service, news, weather, sports and special programming. We in free over-the-air broadcast have been absorbing that cost with no relief in any way. Our cost of doing business is going up without relief. Certainly the tax relief we are requesting is reasonable given the service we provide to our communities and our state.

Senate Assessment + Taxation 2-10-97

Yesterday, I was asked in a House hearing on a similar bill if I believed that we were actually in the business of manufacturing. In honesty I answered no, we do not take raw materials and turn out a new product to be sold to the public. As I drove home and was listening to our radio station, I heard six different public service announcements. I realized I had sold our product and the ability of our staff to produce an excellent product short. When the Kansas Highway Patrolman who did a PSA for child restraint safety on our stations came to our "plant" he didn't have a clue about what to do to get out that message. When he left we had helped him get that message across in a clear and concise manner. When a representative of our Douglas County Extension service called to get information out on an Agricultural Chemical Safety program, he depended on his local station to produce the product necessary to get the message out. And, when the Superintendent of Schools called last week to tell our community that school would be closed for the day because of the weather, the product we produced immediately got the message out. It was not on newsprint, but it certainly was a product that an entire community needed immediately. This is the same product that all Kansas Broadcasters produce for your constituants everyday. To live with old paradigms about what is a consumable product is not only unfair it ignores reality.

Thank you for this opportunity to bring broadcasters of our state into a mutual understanding with you about the products we produce everyday...most without any compensation.



### Kansas Association of Broadcasters

1916 SW Sieben Ct, Topeka KS 66611-1656 (913) 235-1307 FAX (913) 233-3052 E-mail kab@ink.org

Testimony before the Senate Assessment & Taxation Committee RE: SB 141

By Harriet Lange, President/Executive Director Kansas Association of Broadcasters February 11, 1997

Thank you Madam Chairman and Members of the Committee. I am Harriet Lange, president and executive director of the Kansas Association of Broadcasters. The KAB serves a membership of radio and television stations in Kansas and we appreciate the opportunity to appear before you in support of SB 141.

The bill addresses an inequity that currently exists in our sales tax law. Newspapers, which are broadcasters' primary competitors for advertising revenue, may take advantage of the sales tax exemption on machinery, equipment and utilities granted to manufacturers. Radio and television stations may not. This exemption for newspapers affords them a competitive advantage over broadcasters, whose ONLY source of revenue is advertising.

Kansas broadcasters, like their competitors in the newspaper publishing business, have a fine tradition of providing information, entertainment and public service to their listeners and viewers. We're asking only for a level playing field with our competitors.

SB 141 would extend to broadcasters the same exemption newspapers enjoy. It would exempt from sales and use tax, the purchase of equipment and electricity, necessary for producing live programming and putting a broadcast signal on the air.

Other states that have recently enacted similar legislation include Massachusetts and New

Senate Assessment + taxation 2-10-97 Attachment 2 Jersey. And in the last few years, your colleagues in the Oklahoma Legislature have seen the wisdom of this action. They codified an Oklahoma Supreme Court decision which granted radio and television broadcasters this sales tax exemption. The Court determined that radio, television and print media were the same trade or profession. Since the sales tax exemption favored the print media without a demonstrated compelling need, the sales tax exemption for print was found unconstitutional as a violation of the First and Fourteenth Amendments. Rather than remove the exemption for newspapers, the Oklahoma Legislature extended it to broadcasters.

Had the exemption for Kansas broadcasters been in place the last couple years, we estimate it would have had a fiscal impact to the state of \$500,000 to \$600,000 per year. This is based on a 1995 survey we conducted to determine stations' projected capital expenditures and their expenditures for electricity.

Because of the onslaught of digital technology, radio and television stations are being forced to make larger and larger capital outlays for equipment just to stay competitive and to bring the best in technology to their listeners and viewers. The proposed exemption in SB 141 would mean a great deal to Kansas radio and television stations as they make these investments to better serve their local communities and your constituents.

Thank you for your consideration. I'd be happy to respond to questions.

State Office 4300 Drury Ln. Topeka, KS 66604-2419 Phone: (913) 272-9290 In State: 1-800-LUNG-USA FAX (913) 272-9297



### TESTIMONY

TO: Committee on Taxation

FR: Douglas S. Wright

RE: Senate Bill No. 119

DT: February 11, 1997

Thank you for allowing me to testify before you today. My name is Doug Wright. I appear before you as President of the American Lung Association of Kansas (ALA/K) in support of HB 2087.

The American Lung Association of Kansas is committed to promoting lung health and preventing lung disease—our state's and this nation's third leading killer. Our work focuses on eliminating asthma—the leading cause of school absenteeism and emergency room visits among children—and reducing tobacco use—our state's single leading cause of preventable death.

The Association pays approximately \$4,000 annually in sales tax. There are three reasons we ask you to exempt our organization.

When You Can't Breathe, Nothing Else Matters®

> Senate Assessment & Taxation 2-10-97 Attachment 3

First, the money will be spent on critical health care needs in our state. With it we could, for example provide eight full scholarships to financially needy children who attend the American Lung Association of Kansas' Camp SuperBreathers—the only camp for asthmatic children in the state. Or that \$4,000 could fund 40 public elementary school asthma management programs for students and faculty; or 16 tobacco prevention programs across Kansas; or two tobacco prevention seminars for youth educators struggling to keep students tobacco—free; or six Freedom From Smoking cessation programs for adults; or six Tobacco Free Teen cessation programs for teens already addicted to tobacco; or nine free public seminars for adults who suffer from Chronic Obstructive Pulmonary Disease; or one research fellowship for a young medical investigator in Kansas.

Second, an exemption would strengthen the Association's ability to subsidize state efforts in public health. The American Lung Association of Kansas is currently the only health organization providing an asthma management program for public schools in Kansas. We work closely with the Kansas Department of Health and Environment to prevent tobacco use among children. Approximately 45,000 pieces of literature are distributed yearly to Kansans requesting information on lung disease. This includes requests from most of the county health departments across the state.

Third, the exemption would make us consistent with most of the other states in the country. Kansas is one of only a few states that currently impose a sales tax on the American Lung Association. Our neighbors in Missouri, for example, benefit from tax exempt status.

I appreciate the opportunity to testify this morning and urge your favorable consideration of our request for tax exemption.



Kansas Affiliate, Inc. 5375 S.W. 7th Street Topeka, Kansas 66606 Tel 913 272-7056 Fax 913 272-2425

### STATEMENT IN SUPPORT OF SENATE BILL 119 BY THE AMERICAN HEART ASSOCIATION KANSAS AFFILIATE, INC.

### SENATE COMMITTEE ON ASSESSMENT AND TAXATION

### **FEBRUARY 11, 1997**

Madam Chairperson and members of the Senate Committee on Assessment and Taxation.....My name is Dr. William Murphy and I appear on behalf of the American Heart Association, Kansas Affiliate. Thank you for the opportunity to speak in support of Senate Bill 119.

There is an ever present need for not-for-profit health organizations in Kansas to be exempt from sales tax.

Currently the five not-for-profit health agencies that are joining in this effort American Heart Association, American Diabetes Association, American Lung Association, Kansas Alliance for the Mentally III and the Kansas Mental Illness Awareness Council (see exhibit) together pay approximately \$47,000 in sales tax annually. While this amount may seem insignificant to the state, it is very significant to the not-for-profit health organizations.

For example, the \$35,000 the American Heart Association would save from being exempt from paying sales tax would allow us to do one or more of the following:

- 1. Entirely fund an additional grant-in-aid researcher. (see exhibit on the mission statement and research brochure)
- 2. Place schoolsite kits in hundreds of schools for teachers to teach health education.
- 3. Fund additional community program projects that would allow expansion and continuation of cardiovascular wellness programs.

The list goes on. Our point is that not-for-profit health organizations play a major role in the betterment of life for all Kansans.

The health benefits derived from educational programs conducted to reduce the incidence of cardiovascular diseases and stroke have been significant. In a ten year period from 1978 to '88, coronary heart disease declined nearly 30 percent and stroke declined 33 percent. OUR WORK IS PAYING OFF!

However, we still have our work cut out for us. Consider that cardiovascular disease alone costs **Kansans 1.3 billion** a year in medical care and lost productivity. (It cost the Nation over \$150 billion) Consider that is costs approximately \$50,000 for coronary by-pass surgery so we cannot afford not to be successful in health education and scientific advancement. The not-for-profit health organizations are important in helping to realize that success.

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Senate Assessment + Taxation 2-10-97 Please remember the American Heart Association in your will.

Attachment

The not-for-profit health organizations and the State of Kansas have an unofficial partnership. The Kansas Department of Health and Environment is trying to accomplish the same goals as we are: to reduce the incidence of various health problems, whether it be heart disease, lung disease, smoking, birth defects, etc. Our efforts continually compliment the other and each welcome the others resources as we work together on various health projects. If we are successful in achieving our goals, the state will be successful in attaining their goals and vice versa.

What we are asking for is not new. We are not asking for a privilege we did not previously enjoy, but rather we ask for a return to the exempt status that we held prior to 1972. Furthermore, the Kansas Affiliate of the AHA is one of only 12 Affiliates, out of 50, that currently pays sales tax. Most other states are exempt, including our neighbors in Missouri.

We respectfully ask on behalf of the not-for-profit health organizations listed in our proposal that the sales tax currently imposed on our organizations be eliminated.

### NOT-FOR-PROFIT HEALTH ORGANIZATIONS WITH OFFICES IN KANSAS 1995-96 FISCAL YEAR FIGURES

Expenditures

Tax Paid

The following health non-profit agencies/organizations responded to participate in a joint sales tax exemption initiative:

American Diabetes Association

\$113,821

\$7,000

Connie Christy

Eastern Regional Director

3625 SW 29TH

**TOPEKA KS** 66614

(913) 271-6010

American Heart Association, Kansas Affiliate

\$569,000

\$35,000

Cindee C. Stratton

Communications & Marketing Director

5375 SW 7TH ST

TOPEKA KS 66606

(913) 272-7056

American Lung Association

\$117,647

\$4,000

Judy Keller

**Executive Director** 

4300 DRURY LN PO BOX 4426

TOPEKA KS 66604

(913) 272-9290

(800) 432-3957

Kansas Alliance for the Mentally III

\$11,158

\$632

Terry Larson

**Executive Director** 

112 SW 6TH STE 305

**PO BOX 675** 

**TOPEKA KS 66601** 

(913) 233-0755

Kansas Mental Illness Awareness Council

\$11,800 \$823,426 \$500 \$47,132

Lonnie Lindquist

**Executive Director** 

PO BOX 2264 TOPEKA KS 66601

(913) 235-3866

The following agencies/organizations are exempt from sales tax in Kansas:

Institute of Logopedics - Exempt

2400 JARDINE DR

WICHITA KS 67219

(316) 262-8271 Ext 201

(800) 835-1043

United Cerebral Palsy Assn. - Exempt

2021 N OLD MANOR

PO BOX 8217

WICHITA KS 67208

(316) 688-1888



KANSAS ALLIANCE FOR THE MENTALLY ILL

112 S.W. 6th • P.O. Box 675 Topeka, Kansas 66601 913-233-0755 • FAX 913-233-4804 1-800-539-2660

e-mail: ksami@sprynet.com

### Testimony

February 4, 1997

To: Members, Senate Assessment and Taxation Committee

From: Terry Larson, Executive Director, Kansas Alliance for the Mentally III

RE: Exempting Kansas AMI from State Sales Tax Rationale

Kansas AMI is a small not-for-profit with an annual budget of under \$110,000. Exempting Kansas AMI from state sales tax would net about \$500. It may not seem like much, but to a group as small as ours, with often seemingly overwhelming fiscal stress, it is significant and not unlike a major contribution.

Nearly three-quarters of our current income is from a state grant. The rest comes from dues, miscellaneous grant and charitable contributions. Out legislative advocacy is funded by dues only, as charitable contributions may not be used for this purpose. Also, no state grant funds are used for this purpose.

Kansas AMI, founded by and for families of persons with serious mental illnesses, is committed to improving the quality of life of persons with these no-fault brain disorders. We are not a direct services organization, but we provide a number of educational and support services to many Kansas families as well as consumers. Today, about 20% of our membership is consumers, for whom, several years ago, Kansas AMI instituted a reduced membership rate.

Among our services are:

- Toll-free helpline.
- Mental illness information clearinghouse.
- Service referral.
- Peer support.
- Family and consumer resource directory.
- Informational brochures.
- "Family teaching families" educational program.
- ♦ Bi-monthly newsletter.
- Annual conference.
- · Public education and awareness.
- 18 support groups throughout the state.

A sales tax exemption for Kansas AMI means we can get more with the dollars we receive from the state and from our contributors.

Your support would be very much appreciated. If you have further questions, please feel free to call Terry Larson or Kate Shaer at the Kansas AMI office in Topeka at 233-0755.

Senate Assessment + Taxation 2-10-97

Affiliated with the National Alliance for the Mentally III

Attach ment

### KANSAS MENTAL ILLNESS AWARENESS COUNCIL I.

Strength

Lonny Lindquist Executive Director P.O. Box 2264 Topeka, Kansas 66601 Topeka. Office: (913) 235-3866 (800) 949-8949 FAX: (913) 235-2463

### 1997 SESSESION TO: SENATE ASSESSMENT AND TAXATION COMMITTEE

By KMIAC President Bill Elmore

### RE: EXEMPTING KANSAS MENTAL ILLNESS AWARENESS COUNCIL FROM STATE SALES TAX RATIONALE

Good afternoon members of the Senate Assessment and Taxation Committee. Ms Chairperson, I thank you for this opportunity to speak to you today. I am Bill Elmore, President of the Board of Directors of the Kansas Mental Illness Awareness Council Inc. (KMIAC), which is the State wide Consumer Run Organization (CRO), I speak for our membership, the Mental Health Consumers of Kansas.

KMIAC is a small 501 (C) 3 not-for-profit incorporated organization. KMIAC as an organization, offers peer support and education to people who suffer with mental illness and the public, not in sales of a product or service. We work closely, almost in partnership, with the SRS Mental Health Developmental Disabilities (MH\DD) and Vocational Rehabilitation Depts. whenever Mental Health consumer issues need to be represented or there is a mental health stakeholders group formed to develop mental health plans or to find solutions (i.e. Topeka State Hospital Closure Plan). We are in daily demand by many other State agencies in need of mental health consumer input. This net sales tax exemption savings would be derived from our work related purchases. Nearly 95% of our funding is from State grants with the balance through small grants from funding foundations. We view this tax as taxing our own States Dollars, one could say this is double taxation of dollars. Most all of our membership is of below poverty level income so we cannot charge dues, only a minuscule small amount comes from private benefactors who may designate their non tax exempt dollars towards our chosen legislative advocacy efforts. As charitable contributions may not be used for this purpose . Also, no State grant funds are used for our Legislative Advocacy Efforts. Our

operational funding is a major problem. We barely have enough money to meet

# operating expenses so every penny that is saved goes towards materials to help educate Senate Assessment + Taxation 2-10-97 Attach ment

### **Board of Directors**

### Osawatomie

Lenaie Armstrong, 1997 Emporia David Hendershot, 1997 Ottawa Wayne Jennings, 1999 LaCygne Chuck Weeks, 1998 Ottawa

#### Topeka

Bruce Palmer, 1997 Lawrence Charles M. Ray, 1998 Wichita

#### Larned

Bill Elmore, 1998 Caldwell Melda Lundstrom, 1997 Hutchinson Mickey Smith, 1998 Frontenac Paul D. Thomas, 1999 Caldwell

### Program Coordinator

Julieanna (J.D.) Morrone Topeka

### **Business & Technical Consultan**

Sherry McGowan Topeka

### Half-time Secretary

Leora Brewer Topeka

### Bookkeeper

Linda Zimmerman Ottawa

### Editor • Consumer Voice

Gene Fitzgerald Towanda

### Consultants

Bryce Miller Topeka

Roxanna Lindquist Ottawa the consumers and the community. The money we would save from sales tax would only be about \$500.00 per year, but it is significant to help us to reach out with help and support to consumers and help attain our goals, which is to promote awareness, methods, and concepts that increase the participation of individuals with psychiatric disabilities regarding both their treatment and their lives, including

*	Consumer Services	*	Mutual Support
*	Education	*	Networking
*	Employment	*	Rehabilitation
*	Housing	*	Reintegration
*	Legislative Action	*	Systems Improvement

To do this we maintain a office at Topeka State Hospital (with a bare bone staff and numerous volunteers)

Services we provide include (but are not exclusive) of:

- \* Toll Free Helpline \* State Service Referral
- Volunteer consumer working Board of Directors and trainees
- \* Consumer of Mental Health information clearinghouse
- \* A Consumer Run Program Directory, Organizational Technical

Assistance, Referral, and Networking

- \* Quarterly consumer Newsletter \* Consumers Speakers Bureau
- \* Annual Conference \* Annual CRO Summit Meeting
- \* Mental Illness Awareness Education \* Peer and family support

So as you can see we would be hurting the consumers of Kansas by not being able to fully utilize every dime we can get. This sales tax exemption for KMIAC means we can get more with the dollars we receive from the State and from contributors helping the consumers and their families across Kansas. Your favorable support in this matter would be very much appreciated.

Thank you for your time and consideration in hearing what I have to say, I hope this will help in your favorable decision making and I would be happy to answer any questions you might have at this time or feel free anytime to call Lonny Lindquist our Executive Director at the KMIAC office (913) 235-3866



Kansas Affiliate, Inc.

Kansas East Office Telephone: 913-271-6010 (Wichita) WATS 1-800-362-1355 3625 S.W. 29th Street Topeka, KS 66614

TO:

Senate Committee on Assessments and Taxation

FROM:

American Diabetes Association - Kansas Affiliate

DATE:

February 5, 1997

RE:

Senate Bill 119

Ladies and gentlemen of the Senate Committee on Assessments and Taxation, thank you for your interest in the work being done by health promotion groups across the state. My name is Connie Christy and I am the regional director of eastern Kansas for the American Diabetes Association. Last year, the Kansas Affiliate of the American Diabetes Association spent approximately \$12,000 on the sales taxes that would be repealed by the bill in question. Let me elaborate briefly on the programs and services of my organization that would benefit many Kansans through the exemption of these taxes.

Camp Discovery is the only camp in the state of Kansas specific to the needs of children with diabetes. It has been our policy to provide camp scholarships for any and all Kansas children with diabetes who are financially disadvantaged. No such child will be turned away. Doctors and nurses volunteer their time each summer serving as camp staff to monitor the children and train them in the techniques of diabetes management. They know that if these children learn good diabetes control now, then they will live to be healthier and happier, with fewer complications and stronger self-esteem. It is a pivotal time for these children, some of them as young as eight years old, so it is critical for us to be able to maintain our scholarship fund.

Another program which we proudly provide free of charge is a toll-free diabetes information hot-line. Anyone can call and receive free information on any aspect of the disease. We get calls not just from newly diagnosed patients, but also concerned friends and relatives, school teachers, baby-sitters, and employers to name a few. Last year over 3,000 people called our hot-line, and more than 2,800 free information packets were sent.

Senate Assessment + Tatation 2-10-97 Attachment 7 This tax money would also be applied to scientific research, health fairs held throughout the state, awareness campaigns to identify those who are undiagnosed, support groups, education classes and meetings, and programs for the continuing education of our health professionals.

I am making this appeal on behalf of 138,000 Kansans who have diabetes. Not all of them know they have the disease. Not all of them know how to care for the disease. That is our job at the American Diabetes Association, and Senate Bill 119 would help us help those people. Thank you.