



**TESTIMONY**  
**HOUSE COMMITTEE ON TAXATION**

**SB 248**

By: Matthew Allen, City Manager, City of Garden City, KS

On behalf of the City of Garden City

March 13, 2023

**OPPOSE**

Deborah Oyler  
Mayor

Roy Cessna  
Commissioner

Shannon L. Dick  
Commissioner

Manny Ortiz  
Commissioner

Troy R. Unruh  
Commissioner

Matthew C. Allen  
City Manager

Chairman Smith and members of the committee,

Thank you for the opportunity to submit written testimony on behalf of the City of Garden City regarding SB 248.

The City of Garden City's preliminary conservative estimate on the annual impact of the elimination of local sales tax on groceries, food and food ingredients to be \$2,500,000.

A corresponding property tax increase to offset such a sales tax decrease would be 10 mills. A corresponding reduction in General Fund services would be limited to street maintenance, parks maintenance, Police, Fire, and Lee Richardson Zoo. \$2,500,000 represents an elimination of a street maintenance or parks maintenance budget. In terms of Lee Richardson Zoo, a \$2,500,000 reduction means divesting of most, if not all, of the animal curation and the corresponding staff. A \$2,500,000 reduction of workforce to the Garden City Police Department represents approximately 35% of the sworn personnel. The same reduction at the Garden City Fire Department eliminates nearly 2/3rds of the department.

The voters of Garden City and Finney County have backed a number of sales tax initiatives for capital projects. The bonds for those capital projects are backed by sales tax revenue streams, the projections for which relied on the inclusion of local sales tax on groceries, food and food ingredients.

Finally, many developers have made use of the Community Improvement District development tool made available through State statutes. They've levied additional tax on their development area relying on a full sales tax collection stream as reflected by Kansas law.

**For these reasons, the City of Garden City strongly urges you to oppose SB248.**

City Administrative  
Center  
301 N. 8th  
P.O. Box 998  
Garden City, KS 67846

620-276-1160

[www.garden-city.org](http://www.garden-city.org)