

To: Senate Committee on Assessment and Taxation
From: Spencer Duncan, Government Affairs Director
Date: March 7, 2024
RE: SB 435 – Sales Tax Exemption for Period Products, diapers, incontinence products.
Neutral – Verbal Testimony

Thank you to the Chair and Committee for the opportunity to provide this testimony.

The League of Kansas Municipalities is neutral on the overall determination of whether period products, diapers and incontinence products meet the standards for a statewide sales tax exemption. However, we ask this committee to amend the bill to only include an exemption on the state collection of sales tax, while leaving local sales tax levies in place. We also ask this committee to consider giving local governments the ability to make exemption decisions regarding local sales tax at the municipal level.

Local sales taxes are voter approved and any decision to create exemptions or remove them should be made between the citizens of that community and its local elected officials. The state has the right to make determinations on what it will do with its portion of sales tax, but any exemption considered by the Legislature should leave whole voter-approved local sales tax collections.

Too many tax exemptions create a system that puts the tax burden on too few citizens instead of a more equitable distribution which can lead to overall tax reductions for everyone. Each community needs to have the ability to decide what works best for their unique circumstances.

Cities across Kansas work to support their citizens in a variety of different ways. While the overall objective of SB 435 deserves consideration at the state level, the impact on municipalities, without allowing them input into the exemption process, has an overall negative effect.

Thank you for your time and consideration of these issues. I am always available to provide additional information and answer any questions you have.



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