

Proponent Written and Oral Testimony for Senate Bill 435

Senate Committee on Assessment and Taxation

Caitlyn Hammack – URGE (Unite for Reproductive and Gender Equity)

March 7, 2024

Chair Tyson, Vice Chair Peck, Ranking Minority Member Tom Holland, and Members of the Committee:

Thank you for your consideration and your time. I appreciate the opportunity to be here today. My name is Caitlyn Hammack, I am here to testify in favor of SB 435 and encourage you to pass it through the committee.

I am a lifelong Kansan and am excited to be here with you to work together to improve our beautiful state. I grew up in Russell, otherwise known as the home of Bob Dole, and have been encouraged to be involved and serve my community from a young age. I now serve as the Kansas State Organizer for URGE (Unite for Reproductive and Gender Equity) where I primarily work with college students at Wichita State, Fort Hays, Bethel College, Washburn University, and University of Kansas.

That's what brings me to you today. SB 435 would bring necessary direct tax relief to Kansans, especially those who need it most. Kansas has a poverty rate of 12%, which is higher than the national average. The two counties that I've called home in our state, Russell and Sedgwick, have poverty rates at 13%. However, Kansas is one of only 21 states that currently tax period products. Just last year Texas passed similar legislation and now they no longer pay sales tax on diapers and period products. There is an opportunity here to afford Kansans the economic relief they need.

There aren't very many pieces of legislation that I could say with full confidence would benefit everyone on this committee and in this room at some point, but I can say that about this bill. Women, husbands, daughters, grandparents, children, parents, families. Anyone who has ever bought a pack of diapers, incontinence products, sanitary products, or tampons at the store in our state could have benefitted from a sales tax exemption.

Along with providing direct aid to individuals and families, the passage of this bill will give aid to organizations in our community that serve Kansans every day in every district. I know this because of the students I work with. All five of our campus chapters have been engaged in making period products accessible to their fellow students on campus. They have been fundraising for products, stocking products in the bathrooms, and collaborating with their student governments to enact change. Exempting these products from state sales tax would mean more donations for these groups to have a greater impact. Some other examples of impacted groups that come to mind include other student organizations (both high school and college), countless local nonprofits, domestic violence centers, assisted living centers, churches, daycare centers, schools, and after-school programs.

The passage of this bill would signal to Kansas families that the legislature understands the impact of taxes on these necessary products and wants to do what they can to lift the financial burden when we buy these products. For these reasons and many more, I urge you to support SB 435.

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