Members of the Senate Committee on Assessment and Taxation:

I want to thank the committee on behalf of the Kansas State Bowling Proprietors for the chance to speak with you regarding the taxation of products used in our bowling centers.

While you are reviewing taxation of these products we use in our bowling centers, please remember that we are being taxed on bowling as well. The majority of states in the domestic U.S. do not have taxation on bowling. We also compete with local municipalities' golf courses and other forms of entertainment and recreation in our local communities.

Being taxed on trash bags, hand soap for our restrooms and disinfectants to keep our facilities clean is really a double taxation. Also, we pay taxes on parts for our pin machines and that is also part of the double taxation.

It is getting harder and harder for our proprietors to sustain a profitable business with all the rising costs. In the town of Dodge City, the center closed, so the school district is building an 8-lane bowling facility to support the high school bowling program. This will hinder growth of a new center, if one is likely to open, and is a loss to the community and city.

Our state is well represented in Kansas by the Kansas Bowling Proprietors' Association. With 62 centers out of 70 belonging to our association, we are all asking the Senate Committee on Assessment and Taxation to closely review the taxable products we use in our centers.

As the Executive Director of the Kansas State Bowling Proprietors' Association, as well as a 60-year resident of the great state of Kansas, I thank you for hearing our concerns and the consideration of review of taxation on these products.

Frank DeSocio Kansas State Bowling Proprietors' Association Executive Director 316-648-2479