



# Testimony

KCCA represents the elected Commissioners in all 105 counties.  
Republicans. Democrats. Rural. Urban.  
360+ locally elected officials. All working to serve their communities.

**Senate Bill 26  
Sales Tax Exemption for Bowling Centers  
Opposition  
Senate Tax Committee  
January 30, 2025**

The Kansas County Commissioners Association opposes Senate Bill 26 as it is currently written.

If the Kansas Legislature feels it's appropriate for cable television or any other service or organization to no longer pay *state* sales tax, that's your decision as legislators.

But as those exemptions have been written, you are also exempting local sales taxes. And that's our objection.

The KCCA believes all sales tax exemptions considered by the Legislature should apply only to the *state* portion of the sales tax and not eliminate voter-approved local sales taxes.

The current list of sales tax exemptions stretches from letter "a" to letters "xxxx." That's 102 individual sales tax exemptions. All of them eliminate not only *state* sales tax, but locally voter approved sales taxes. Local sales taxes which pay for things such as streets, sidewalks, community centers, public safety and other services citizens want and vote for.

The constant chipping away at revenues to fund local government is a serious problem. In recent years Legislatures have eliminated the property tax on machinery and equipment, the mortgage revenue fee and the Local Ad Valorem Tax Reduction Fund. It's costing cities and counties billions of dollars and putting an even greater reliance on property taxes.

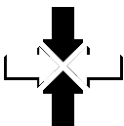
Eliminating local voter approved sales taxes just adds to the problem.

But there is a simple solution: set the *state* sales tax rate for exemptions at zero percent and leave the local rates alone. That's the way the Legislature eliminated the sales tax on groceries. It is a solution that leaves the local rate alone and keeps Kansas in compliance with the Streamlined Sales Tax Agreement.

**The Kansas County Commissioners Association is represented by:**

**Mike Taylor**

**StrategyConsultants**



4530 N 108th Street  
913-449-4848

Kansas City, Kansas 66109  
miketaylor4530@gmail.com