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Julie K. Brewer

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Julie K. Brewer, Executive Director
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Dear Chairwoman Tyson and members of the Senate Assessment and Taxation Committee:

Thank you for the opportunity to testify in support of Senate Concurrent Resolution 1604. United Community Services of Johnson County (UCS) is a nonprofit agency that provides data analysis, leads collaborative planning, and mobilizes resources to enhance the availability and delivery of health and human services in Johnson County and the surrounding region.

At 6.5%, the Kansas tax on food is the second highest in the nation. In Johnson County, once county and city sales tax rates are factored in, the average sales tax rate (including food for home preparation) is 9.194%*.

UCS is committed to building a community where all people have the opportunity to achieve their individual potential. We believe in the importance of supporting programs and services that are invested in the success of our community's most vital resource - its people.

More than 32,000 residents in Johnson County live in poverty, 5.6% of the population. Additionally, more than 93,000 residents, or 16.2% of the population, are low-income defined as 200% of the federal poverty level. **The purchase of groceries consumes a higher portion of low-income households' disposable income, resulting in lower-income households paying a larger portion of their income in taxes than higher income households.**

Kansas is one of only 13 states that include food for at home preparation in the state sales tax base and one of only seven that taxes them at the full retail sales tax rate. Reducing or eliminating the food tax helps make nutritional food options more affordable for low-income families.

UCS advocates for the advancement of fiscal and taxation policies that support citizens' ability to reach and maintain economic stability.

Johnson County is one of the many counties in Kansas that borders a neighboring state with a much lower food tax (Missouri 1.225%). Lowering the sales tax on food not only recognizes the heavy burden the tax has on low-income families, but also benefits our economy by keeping Kansas shoppers in Kansas.

*Source: Johnson County Government <https://www.iocogov.org/faq/7656>