

**SCR 1604 Opponent Testimony – written only**  
**Senate Ways & Means Committee**  
**Sales Tax on Food**  
**Dave Trabert – President**  
**February 1, 2018**



Chairperson Tyson and Members of the Committee,

We appreciate this opportunity to submit written testimony in opposition to SCR 1604, a constitutional amendment that sets sales tax rates on food purchases.

We have no objection to reducing the sales tax rate on food per se, but simply cutting the rate would almost assuredly lead to other tax increases to replace the revenue. As written, however, we oppose SCR 1604 and encourage the Committee to do so as well unless language is added to require spending reductions and/or the elimination of tax exemptions and tax subsidies to fully offset the revenue decline.