

**To:** House Committee on Taxation  
**From:** Spencer Duncan, Government Affairs Director  
**Date:** February 1, 2023  
**RE:** HB 2108 – School Sales Tax Holiday  
*In support – Written Testimony*

Thank you to the Chair and Committee for the opportunity to provide this testimony.

The League of Kansas Municipalities generally opposes policies that erode the overall tax base. Kansas should have a broad sales tax on all goods and services. Too many sales tax exemptions, over time, create a system that puts the tax burden on too few citizens instead of a more equitable distribution which allows the lowering of taxes.

Sales tax exemptions should be limited to those in which the benefits outweigh sales-tax dollars lost. In the case of HB 2108, the League believes this legislation meets that exception. A sales-tax holiday on school supplies will benefit thousands of families across Kansas, while having a minimal impact on overall yearly sales-tax collection.

The support of The League of Municipalities does have some limitations. Those include:

- The current 2-to-4-day holiday proposal should not be expanded beyond that time frame.
- The \$100 per-item limit is fair and should remain the top-end threshold.
- The definition of school supplies should stay limited and cover necessities needed in a classroom. Expanding it to too many items goes beyond the intent of the Legislation.

There are cities in Kansas with businesses that lose sales each year to border states that have school sales-tax holidays. This legislation could have the positive impact of keeping sales in our state in those cities.

Ensuring students have what they need in the classroom is essential for families, educators, and students. Any time responsible tax relief can be provided to citizens, those efforts deserve support. HB 2108 is a reasonable approach that can help Kansans.

Thank you for your time and consideration of these issues. I am always available to provide additional information and answer any questions you have.



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