



United Community Services of Johnson County

Written-Only Testimony in Opposition to Senate Bill 248

Julie Brewer, Executive Director of United Community Services of Johnson County

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Chair Smith and Members of the House Committee on Taxation:

Thank you for the opportunity to testify **in opposition of SB 248**. 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. UCS is committed to building a community where all people have the opportunity to achieve their individual potential.

UCS supports the intent of SB 248 to immediately roll back the state sales tax on food and food ingredients and would like to see this portion of the bill remain intact. However, UCS opposes the bills overreach into local control by including language to eliminate local sales tax on food and food ingredients in addition to state sales tax. UCS believes in the importance of supporting policies, programs and services that are invested in the success of our community's most vital resource - its people. Many working families across Kansas have become increasingly cost burdened in their housing, healthcare, childcare and other necessities like food, clothing, and school supplies.

Kansas is one of only 13 states that include food for at home preparation in the state sales tax base. According to the U.S. Census American Community Survey, in **2021, nearly 15%, or 90,341 residents, of Johnson County residents were living at or below 200% of the Federal Poverty Level.** For a family of three, 200% of the Federal Poverty level was \$43,920, or \$3,360 per month. High inflation and other costs in the past two years have demonstrated the fragility of many working families across Kansas who have become increasingly cost burdened in their housing, healthcare, and other necessities such as access to nutritious food for their families. **Fiscally responsible measures such as eliminating state food sales tax are important interventions the Kansas legislature can enact to support citizens' ability to reach and maintain economic stability.**

However, SB 248 also eliminates the local sales tax on food and food ingredients. In doing so, this bill eliminates erodes Constitutional Home Rule Authority. The Kansas Constitution, Article 12, §5(b) explicitly permits localities to levy their own taxes and fees. By design and in fact, local taxing authorities have limited means by which they can collect the revenue to operate critical local government functions, like road repair and law enforcement, and by design, they have authority to levy local taxes, with the consent of their residents. State overreach on local food sales tax will undercut operation of localities and result in significant unintended costs. **Local taxing authorities must be allowed to retain the authority to set local food and food ingredient sales tax according to the needs of their residents.**

UCS urges you to remove the elimination of local sales tax from SB 248 and pass only the elimination of state sales tax on food and food ingredients.

**Source: U.S. Census ACS 2021 1-year date*